

DETAILED REPORT

OF THE

GENERAL COMMITTEE

OF THE

Indian Tea Association

FOR THE YEAR 1922.

*Including a list of Tea Estate members of
the Association, corrected to the
30th September 1923.*

*With Proceedings of the Forty-Second
General Meeting held on the
16th March 1923.*

Calcutta:

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Indian Tea Association.

REPORT
FOR THE YEAR 1922

AND

Proceedings of the Forty-Second Annual General Meeting
held on 16th March 1923.

INDIAN TEA ASSOCIATION.

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PROCEEDINGS, FORTY-SECOND ANNUAL GENERAL MEETING.

INDIAN TEA ASSOCIATION.

*PROCEEDINGS OF THE FORTY-SECOND ANNUAL
GENERAL MEETING OF MEMBERS OF THE ASSO-
CIATION held at the Royal Exchange Building, Calcutta, on
Friday, the 16th March 1923 at 11 a.m.*

PRESENT.

MR. T. C. CRAWFORD, M.L.C.,		
	<i>Chairman.</i>	
„ J. A. TASSIE ..	...	Messrs. James Finlay & Co., Ltd.
„ E. A. ROUGERELLE	...	
„ JAMES BUCHANAN	...	
„ W. B. BRYANS ..	...
„ L. C. BARKER ...	...
„ J. JONES ..	...
THE HON'BLE SAMUEL BEST	...	„ Octavius, Steel & Co., Ld.
MR. J. A. C. MUNRO	...	„ Duncan Bros. & Co.
„ JOHN ROSS ...	...
THE HON'BLE SIR ALEXANDER MURRAY, C.B.E.		„ Jardine, Skinner & Co.
MR. R. BAKER	...	
„ E. G. PETERS ...	...	„ Shaw, Wallace & Co.
„ J. A. MACBEAN	...	
„ G. HENDERSON	...	
„ A. ALKER ...	...
„ R. H. PEARSALL	...	
„ A. D. GORDON ...	...	„ Williamson, Magor & Co.
„ E. R. COLMAN ...	...
„ R. A. TOWLER ...	...	„ McLeod & Co.
„ R. B. LAGDEN...	...	
„ C. W. A. TREVOR	..	„ Begg Dunlop & Co., Ltd.
„ D. S. K. GREIG	...	
„ H. W. CARR ...	...	„ Balmer Lawrie & Co.
„ J. RAMAGERS	...	
„ E. A. COLLIN ...	...	„ Davenport & Co.
„ C. D. BEST	...	
„ A. PERCY BROWN	...	„ Geo. Henderson & Co.
„ F. E. WINMILL ...	...
„ G. J. GARDNER ...	...	„ Gillanders Arbuthnot & Co.
„ W. N. C. GRANT	...	
„ H. SHEDDEN ...	...	„ Kettlewell Bullen & Co.
		„ Macneill & Co.

MR. W. CARTER CLAYDEN	...	} Messrs. Andrew Yule & Co., Ltd.
" S. DEB. MILLER	...	
" CHAS. G. COOPER	...	
" D. INGLIS DUFF	...	
" W. H. MILES	...	" J. Mackillicau & Co.
MAJOR GENERAL T. ASTLEY CUBITT	Officer Commanding Presidency & Assam Brigade.	
MAJOR H. S. STEWART	... D. A. D. A. & T. F. Presidency & Assam District.	
MR. J. A. MILLIGAN, M.A., I.C.S.	... Chairman, Assam Labour Board.	
LT.-COL. W. M. KENNEDY, C.I.E.	... Travelling Superintendent, Tea District Labour Association.	
MR. P. H. CARPENTER, F.I.C., F.C.S.	Chief Scientific Officer, Indian Tea Association:	
" JOHN HARPUR	... Agent, Indian Tea Cess Committee.	
" W. D. SMILES	... Moran Tea Co., Ltd.	
" CHAS. WOOD	...	} Doom Dooma Tea Co., Ltd.
" E. M. WOOD	...	
" A. CHRYSTALL	... Amluckie Tea Co., Ltd.	
" W. DOUGLAS	... Singlo Tea Co., Ltd.	
" E. W. HOBSON, M.L.C.,	<i>Chairman.</i>	} Surma Valley Branch, Indian Tea Association.
" A. J. G. GRESSWELL, M.L.C.	...	
" C. N. W. GRIMSHAW	... Imperial Tea Co., Ltd. (Surma).	
DR. C. C. HARRISON	... Chandipore Tea Co., Ltd.	
MR. R. T. FRASER	... Sathgaon Tea Estate.	
" G. L. BRYING	... Nayapara Tea Co., Ltd.	
" H. L. BIGGE	... Bengal United Tea Co., Ltd., (Lallacherra).	
" C. BATEMAN, <i>Chairman</i>	...	} Dooars Planters Association.
" W. L. TRAVERS, O.B.E., M.L.C.	...	
" W. J. GRAY	... Ranicherra Tea Co., Ltd.	
" G. TURBETT	... Dooars Tea Co., Ltd.	
" A. W. C. CHAPLIN	... Chulsa Tea Co., Ltd.	
CAPT. R. D. MACKIE, <i>Chairman</i>	... Darjeeling Planters Association.	
MR. E. M. WOODCOCK, <i>Chairman</i> .	Terai Planters Association.	
" H. L. PINCHES, <i>Chairman</i>	... United Planters Association of Southern India.	

In opening the meeting, the CHAIRMAN said that before taking up the formal business he would ask Major General Cubitt to address members.

MAJOR GENERAL CUBITT said he was grateful for the opportunity of saying a few words regarding the auxiliary force in the tea districts. In the first place he was anxious that the importance should be recognised of maintaining the strength and efficiency of the force at a high standard. This was particularly necessary so far as the tea districts were concerned, as the circumstances there made them specially dependent on the auxiliary force, and in case of need it would be difficult to make any of the

existing troops in the Presidency and Assam Districts available for their protection, the bulk of these being required elsewhere. The original auxiliary force had been intended for the restoration of order after the preservation of order had gone by the board, but it was desirable that the force should now be able to undertake the preservation of order so that the question of having to restore it would not arise. He might, of course, be asked why they had to supply their own protection in this way, and the answer was to be found in the present high income tax.

General Cubitt proceeded to deal with the training of the auxiliary force. If a man were to be an efficient soldier it was not sufficient for him to perform a few drills a year and fire the annual musketry course. The real training must be given at the annual camp, and it was impossible to exaggerate the value of collective training, as compared with individual training. It was the duty of every member of the force to attend for not less than one week at the annual camp each year. He fully appreciated how impossible it was for every member of the auxiliary force to attend camp simultaneously, but he was proposing that in future years the camps should run for a fortnight on end; and those who could not attend for the full fortnight should be able to attend at any rate for a complete week. He hoped that it would be possible to hold also subsidiary squadron camps in addition to the regimental camp; these squadron camps would effect a considerable saving in the distance to be travelled, and more time would thus be available for the training. He further proposed to try, what had been tried already with great success by one unit, namely, to make the members carry out in consecutive order what they would have to do in case of need; there would be the assembly by sub-units and the march to the point of concentration, with exercises on the way. Transport might be a matter of difficulty in some cases, but cars could be used where available.

Referring to the present efficiency of the force, General Cubitt explained that during his first year of inspections he had been looking round to see what the material was like, what amount of training they could stand, and so on. He had endeavoured to get people to rid themselves of any parochialism—i.e. the idea that a 'man' by himself could put up a good show on his own property; anything of the kind was quite useless, and quite suicidal and could not be compared with the efforts of a combined force. During the second year he had not been able to attend all the auxiliary force camp, but he had done 16 out of 22, and he had sent to the others memoranda embodying his views on some points of importance such as, for example, the necessity of having competitions on more modern, practical, lines and not confined to a few picked men. He had also issued orders that all horses in camp should be picketted in the open. This he regarded as an essential feature, and although at first strong protests had been made, it was afterwards found that the horses had benefited by the experiment. This year, there was, indeed, a marked improvement in every respect in drill

turn out, manœuvring, condition and care of horses, etc. But while this improvement was satisfactory and encouraging it must not be thought that the training was by any means completed yet. He had already referred to the difficulty experienced by some members in getting to camp, but with the double camps he hoped to have in future this difficulty should be eliminated. He hoped that tea companies would show a real interest in the welfare and efficiency of the corps in the tea districts, and he wanted agency houses to ensure that every opportunity would be given to each officer and man to attend for not less than one week in camp each year, not treating this as holiday leave but as part of their duty. He would like also that they would consider the question of inserting, in their contracts with men whom they engaged, a clause that the latter should enrol in, and become efficient members of, the auxiliary force.

The last question on which General Cubitt wished to touch was one of finance. There were numbers of young men in the different corps who had no money and did not feel able to go to camp on this account. Every effort was, of course, made to keep down expenses, but there were certain outlays which could not be avoided. He had sent a memorandum to each agency firm suggesting that an allowance of, say, Rs. 50 should be given to each assistant who attended camp; the total amount involved would be small in relation to the results which would be obtained. The material was extraordinarily good, and he thought that the tea industry owed a deep debt of gratitude to the Colonels, Adjutants, and Officers, past and present, for their energy and loyalty in raising and maintaining such admirable corps. He himself was going on leave at an early date, but he had no doubt that his successor would take the same keen interest as he had done. (*Applause*).

The CHAIRMAN, on behalf of the Association, thanked General Cubitt for his interesting address. The memorandum to which the General had referred had just reached the Association and agency houses, and was now under consideration. He could, however, assure the General that the matter would be most carefully considered, and that the tea industry would do their best to help.

Major General Cubitt then withdrew.

The CHAIRMAN then said :—

Gentlemen,—I have pleasure in presenting the report and accounts for 1922, which we will take as read. Before proposing their adoption and touching on the more important points which have been before your Committee during the past year, I would extend on behalf of this Association a most cordial welcome to our visitors: it is a particular pleasure to see so many up-country visitors present with us.

When addressing you last year I commented on the improved market outlook, but the most optimistic did not anticipate that the season which has just closed would show such financial results. I emphasise financial results, as all will agree that the high level of

prices for common tea, which has recently obtained, must have an adverse effect on consumption and I would have preferred a larger outturn of such tea with a lower production cost and a lower but still remunerative level of prices. There have been statements in the press that the present position of the tea market is due to growers restricting output with a view to forcing up prices to a highly remunerative level. I deny such an imputation. It is admitted that a scheme of crop restriction was inaugurated in North India in 1921 and does any one blame the industry for introducing some check on production, having in view our experience of 1920? We had an overstocked market to consider, and there is no question that another year such as 1920 would have forced many concerns into liquidation, so drastic action was necessary. There was, however, no scheme for restricting crop during 1922, and the North India crop of 280 million lbs., as compared with an average for the previous five seasons of over 313 million lbs. was due to careful plucking, unfavourable climatic conditions in certain areas, prevalence of blights and the serious shortage of labour; the latter caused many estates to semi-abandon large areas of tea. I expect our critics will be suspicious of my reference to careful plucking. With our previous experience of the opinion which buyers held of stinky and unattractive teas, it would have been a suicidal policy to have produced other than attractive teas during 1922.

As regards the future, I consider prospects for this season promising. With the shortage of labour, and the resultant lack of cultivation and short plucking musters, I do not anticipate that a large crop is probable, although useful rain has generally fallen. In any case it is unlikely that the industry would be so ill-advised as to again go for quantity at the expense of quality. Certainly no scheme for crop regulation is called for this season, as it is in the industry's interests to produce a larger crop, otherwise prices may remain at such a level as will react on consumption. At the same time I would deprecate overproduction by coarse plucking, which would ultimately result in the market being again flooded with undesirable teas. It is, I consider, essential that the industry should aim at a good standard of manufacture and refrain from sacrificing quality to quantity. If this course is pursued we can take a most sanguine view of the future.

The Assam Labour Enquiry Committee's report has received the earnest attention of your Committee, and special meetings of members were convened to discuss the recommendations in the report. It is unnecessary, therefore, to refer to the report in detail here, as members decided to adopt the recommendation of the Committee by referring the question of wages to the District Sub-Committees where it was indicated that this was necessary.

As regards the views expressed in the report in respect to matters affecting the welfare of the coolie, such as sanitation, water supplies, hospitals, treatment of hookworm, etc., Government

can rest assured that the industry is fully alive to the importance of these questions. I am convinced that those conversant with conditions throughout the tea districts will admit that progress in such matters has been effected, and that managers have the welfare of their labour at heart. As regards Act XIII members are no doubt aware that a private bill was brought before the Legislative Assembly to repeal the Act. The Government of India could not, however, accept this bill, and the Assembly refused leave to introduce it on Government's assurance that they would undertake the repeal of the Act three years hence, say, about 1926.

Another matter which has been receiving the earnest consideration of your Committee is the labour question, as the general shortage of labour throughout the tea districts is causing grave concern. The position on many estates has been so serious that they have had to abandon tea, and prospects of getting in labour in appreciable numbers this year are almost hopeless. We have already had two bad recruiting years, and the poor results to date this season have directed some criticism towards our recruiting organisation. I am afraid that these critics do not fully appreciate the factors which have militated against our recruiting, *viz.* the excellent crops which have been secured in the recruiting districts during the past two years and the increased industrial competition for labour, while certain railway projects have absorbed a large number of coolies. Another factor which is frequently overlooked is the heavy toll which influenza exacted in the recruiting districts in 1918, and it will be years before these losses are made good. The main factor is, however, abnormal crop conditions as it is not to be expected that labour will emigrate in large numbers when economic conditions are so satisfactory, even although the industry can hold out so many inducements.

As members have already been advised, the Association is pressing for a wider field for the recruitment of labour for Assam and I hope that at no distant date we will be able to report that our efforts have been successful. The Tea Districts Labour Association has also undertaken propaganda in certain districts with a view to making conditions of life in the tea districts better known, and if these experiments are successful, operations will be extended. I can assure members that everything possible is being done to assist recruiting, and this problem is constantly before your Committee as also that of the Tea Districts Labour Association. Both Committees would welcome any suggestions from members which might assist them in dealing with this serious problem.

Some critics advocate the need for competition in the recruitment of labour, and as this view has attained publicity I feel that I cannot avoid referring to it here. Personally I consider such competition most undesirable as it would in all likelihood lead in time to the various organisations competing for labour, and careful reflection should convince members as to the possibilities of such a policy.

We must be most careful that no abuses are allowed to creep into our recruiting operations or that the cost of recruitment is forced up further without a suitable return for the extra expense. I am firmly convinced that the setting up of separate organisations at present, when there is such a serious shortage of labour, is a retrograde step and would in my opinion result in the cost of recruitment being increased without any appreciable addition to the number of recruits obtained. During the present acute shortage of labour there may be a temptation to consider increasing advances to sirdars and also to promise higher bonuses than has hitherto been customary. I trust that any proposals put forward in this direction will be most carefully considered. Members may recollect that a special Sub-Committee was appointed in 1916 to report on the cost of sirdari recruitment. The report appears in this Association's report for 1915 and I would request members to peruse it carefully. Lieut.-Col. Kennedy has been giving the question of advances special attention during his tours of the recruiting agencies, and I see no reason to go beyond those at present prevailing at the various agencies. As regards bonuses, there is a limit beyond which in my opinion no advantage would be obtained for the extra expenditure involved. Apart from the other considerations when advances are too high it seems to me abuses are only invited, and this might also apply, although not to the same extent, to bonuses.

I take this opportunity of conveying the thanks of the Committee to the Chairman of the Assam Labour Board for his assistance in the many labour problems which have confronted them throughout the year. This has involved an increase in the amount of touring which the Chairman of the Board has had to undertake, for part of which this Association has been responsible. When it is realised that Mr. Milligan has been on tour for over 240 days in the year it will be appreciated that his touring has involved considerable personal inconvenience. Mr. Milligan's advice and help in all recruiting matters have been invaluable. We are also most appreciative of Lieut.-Col. Kennedy's assistance.

I will now refer to legislation. The Government of Bengal have not yet issued the detailed rules under the Factory Act, and I cannot, therefore, indicate to what extent factories under that Government will be affected by the Act. I hope, however, that due consideration will be given to the conditions in seasonal factories, such as the tea industry, and that the Act will not be applied unreasonably. The rules so far issued by the Government of Assam indicate that that Government recognises our need for special consideration, so far as certain sections are concerned. Please do not interpret my remarks as indicative that the industry desires exemption from the Act, in fact in my speech last year I stated that we must advance with the times and we will co-operate in giving effect to the requirements of the Act, in so far as this is possible and having consideration to the conditions under which manufacture is carried on in our industry.

The Workmen's Compensation Act has now been passed, but it is not expected that this Act will seriously affect the tea industry

As I stated before, it would be an ill-advised policy for the industry to treat their workers, who were injured in the course of their work, other than liberally. The Boiler Act has just been passed, but the Committee have not yet had the time to peruse the Act and refrain from expressing any opinion on its application to the industry.

As regards Income Tax, the Committee has endeavoured to keep members fully advised of any points arising in connection with the assessment of the industry to income tax. It is, therefore, unnecessary for me to touch on this important question here, except to remark that an act has been passed to assess perquisites, such as free bungalow accommodation.

I take this opportunity of informing members that a Tea Planters' Benevolent Institution has been formed, primarily with a view to disbursing funds received from the late Mr. William Jackson's Trust. The Institution has been so constituted that it can receive and disburse funds from other sources and the Committee of Management would welcome other contributions. I hope that Directors and Agents will bear the Institution in mind as the funds which we will receive from the Jackson's Trust will not meet all the pressing claims on the Institution. I will be very pleased to furnish full information about the Institution to any who are interested, and I feel confident that this appeal will meet with a ready response. My appeal also includes fortunate shareholders, as dividends are likely to be such in many cases that a contribution to the Institution would not be missed. There will be some satisfaction in helping those who have fallen on bad times, and it is with such that the Institution is primarily concerned.

Members have already been advised that the Government of India has been approached with a view to extending and increasing the tea cess, to permit of the continuance and extension of the Cess Committee operations. Since our last meeting the Cess Committee have commenced operations in France, and the results to date are, I believe, considered promising, while Mr. Newby is at present in America with a view to drawing up a scheme of work for that country. It is for the latter purpose that extra funds are primarily required.

I regret that the Government of India has imposed further taxation on the industry in the form of an increase from 2½% to 15% in the duty on imported tea chests and tea lead. I believe that the reason for this increase is administrative but I may be excused if I suggest that it favours strongly of protection in the interest of the country made chest. I think, however, that Government must have given slight consideration to the burden of taxation which is already borne by our industry, which incidentally, we consider, an entirely agricultural one, as we have not yet been relieved of the export duty, bringing in considerable revenue annually, and we are also assessed to income tax. Apart from the foregoing, tea chests and tea lead are as essential to the marketing of our produce as machinery, which is admitted at 2½%, and for this reason also I

am unable to understand the grounds for the additional imposition. We have protested most strongly against this new taxation.

We made further representations during the year to Government in respect to the export duty, but so far there has not been a whisper of the early removal of this tax. I hope that immediately the financial outlook improves Government will remove the export duty, so that the Indian tea industry can compete on more equal terms with Java, etc. in foreign markets.

While Mr. Carpenter will address you on the work of the Scientific Department, it is possible members may expect some general remarks from me, as the upkeep of the Department makes a heavy call on the finances of this Association. The entomological laboratory, to which I referred in my last address, was completed in June last, and the new office has also been built and is now in use. The joint bacteriological and mycological laboratory is now in course of erection and will be completed before the end of August and this will complete the capital expenditure on the Department for the present. I indicate for the present, as you will recollect that a scheme was under consideration whereby each district would have a scientific officer attached, but the present Sub-Committee do not favour further expenditure for the present; in fact the expenditure on such a scheme would be such as would necessitate, in my opinion, a reference to members. It is proposed that Mr. Carpenter, when on leave, will engage a Bacteriologist, and this will complete our staff requirements. It has given the Sub-Committee great pleasure to note the large number of visitors to Tocklai during the past season, and the results of the special classes have been very gratifying. The thanks of the Sub-Committee are due to the officers at Tocklai for all the trouble they took in making the classes a success and for the hospitality extended to visitors to the station.

I will now turn to the finances of the Association. When addressing you last year, I referred to the increase in the subscription, and I regret that it will again be necessary for us to make a call of 8 annas per acre. The accounts show a combined balance, on the General and Scientific Department accounts, of Rs. 1,12,437/- at the end of 1922, and there are outstandings, less liabilities, to the extent of Rs. 2,400/-, part of which we will probably have to write off. It is estimated that the subscriptions this year will amount to Rs. 2,55,752/-, so that, with the above balances we will have available Rs. 3,70,589/-. The expenditure on general account for this year is estimated at Rs. 59,925/-, and this provides for an increased contribution to the London Association, and the Bengal Chamber of Commerce are asking for an increased contribution also. I think their demand is reasonable as, until the present, we have only paid Rs. 800/- per mensem, which is a poor appreciation of the value received. It is expected that the Association will have to contribute Rs. 2,20,754/- to the Scientific Department this year which includes Rs. 46,880/- on capital account. Part of this capital

expenditure was budgetted for last year but was not spent. The above figures will indicate that, having consideration to the necessity for having a balance in hand, a reduction in the subscription is not permissible.

Our relations with the Branches have continued excellent, which speaks for itself having in view the contentious points which have been under correspondence during the year. The Committee has been represented at several meetings of the Associations and Branches during the past year and I personally have found such visits upcountry most useful. It gives us an opportunity to meet up-country members and exchange views, and visits from Calcutta representatives are greatly appreciated.

I would again thank Mr. Haywood, Mr. Connison and Mr. Daniel for their able assistance during the past year. It is superfluous to eulogise the staff of the Chamber of Commerce, as their outstanding ability and courtesy are matters of general knowledge. The work of the Association has made a heavy call on their time and I cannot speak too appreciatively of their help throughout the year.

I again thank members for their support to the Committee during the past year, and to the Committee I would extend my thanks for their assistance during my term of office. The report and my foregoing remarks indicate the variety of subjects which have been before us during the year, and I hope that the incoming committee will have an easier time of it. (*Applause*).

MR. CARPENTER, Chief Scientific Officer of the Scientific Department, said:—Mr. Chairman and Gentlemen,—The report of the work of the Department submitted by the Scientific Department Sub-Committee gives a resumé of the work carried out during the past year and it is unnecessary for me to occupy your time in dealing with that any further.

The outstanding feature of the year has been, I suppose, the introduction of a series of lecture courses of one week's duration for each course. The attendance at these courses was limited to a maximum number of eleven men. The first series held during this cold weather constituted an entirely new departure and we had to regard it as of an experimental nature. If, as seems to be likely, it is decided to hold a further series of lectures next cold weather we shall be able to increase the number attending each course as we have now gained a little experience in regard to the details of arrangements. I do not, however, see how with existing arrangements it will be possible to extend the number of courses.

The year has been a good one for tea; prices have been good and there is again an upward tendency in crop production which will no doubt be further increased during the coming year. This has been reflected in the work of the Department by the enquiries as to suitable manurial programmes, and I am glad to notice that nowadays there is a noticeable tendency for the use

of better balanced manures and a decreased tendency to use only nitrogen as a manure. This is as it should be, and will not only be noticeable in improved condition of the bushes but also in an increased tendency to resist disease attack. I should like again to reiterate that correct manuring should result in an increased crop without loss of quality.

Connected with the growth of tea we have associated the presence of certain diseases but the list of such diseases has been added to. Specimens of five new diseases attacking tea have been sent to Tocklai for examination. Attacks by the disease known as *Thyridaria tarda* have been noticed from many districts. This is a disease that cannot be seen by the unaided eye and bushes die from no obvious apparent cause. I have called attention to this particularly because my experience is that scarcely any tea bushes die out merely from old age, and that the old reason often given that they have had their roots chopped or have been knocked about too much with a hoe is inadequate and does not provide a real reason. If a tea bush dies there is some good reason for it doing so, and as it is advisable to know the cause of death and not to have only supposition on the matter such bushes should be sent to Tocklai for examination. Just let me give you an instance of what I mean. When visiting gardens I am sometimes shown an area that has been killed out by lightning. Unfortunately in the majority of cases all the bushes have died and have been removed and there has been no opportunity of examining them closely, but in some cases it has been possible to see the bushes. I have come across instances where lightning has been the cause of death, but in only a very few of the instances that are supposed to have been lightning struck. In the great majority of cases death has been due to a sudden and rapid development of disease which doubtless has become possible by the particular weather conditions. Such cases often occur in the spring, and about the time of the first rain which usually comes in the form of a thunder storm. Neither the rain, and certainly not the thunder and lightning, is the primary cause of the bushes dying out; the coincidence of the bushes dying and the thunder storms has given rise to an incorrect conclusion that the one is responsible for the other.

During the past year a large number of field experiments on tea gardens have been commenced and it is hoped to steadily increase the number very considerably as time goes on. I do not propose saying anything in detail concerning these, for many have been going for only one year and it is impossible to draw reliable conclusions from only one year's records. But I am anxious to encourage the carrying out of field experiments on estates. Mr. Cooper is in charge of this work and anyone who is willing to undertake such work, and it does not mean any very great amount of extra bother, can obtain a lot of useful assistance by applying to him, both in the direction of how plots should be laid out and what schemes are likely to be of the greatest benefit to the gardens concerned; especially is this the case if analysis of the

soil on the particular gardens is available. When starting an experiment there is always the desire to get the results as soon as possible but I want to warn you against trying to be in too much hurry. Our experience has very clearly shown the very great desirability of having a full year's plucking record from each individual plot before commencing the experiment. This seems to be a year lost, but it is not so for many experiments that have been carefully carried out and have absorbed a considerable amount of time and labour are rendered valueless or of only very doubtful value because of the lack of knowledge concerning the relative yielding values of the different plots before commencing the experiment.

When addressing you last year I said I should be pleased to see an increase in the number of visitors to Tocklai. I am glad to say that we have had many more visitors in the past year and I hope the interest in Tocklai will continue to increase. You have an experimental station, and it is a good one and one you may be proud of, and I certainly think that all interested in tea should, if possible, see what is being done there. You will then be better able to appreciate how your scientific department can help.

Labour is still a problem, and its scarcity is the cause of much trouble. The result has been an increasing interest in mechanical means of cultivation. It is now, I think, generally recognised that some form of mechanical cultivation must be found, and I am sure it will be found for there are plenty of able brains in tea who, when they are forced to do so, will evolve some means of applying mechanical cultivation. There are at the present time no machines so far as I know that are obviously suitable for the work but there are one or two machines that with improvements and alterations could, I think, probably be made useful. It is a matter for experiment, and all those who are in a position to experiment I would urge to do so. We have at Borbhetta successfully used a bullock drawn cultivator for use in young tea during the past year. It does $1\frac{1}{2}$ acres per day with one buffalo, one man and one boy. The use of this cultivator is being continued. Without the cultivator it would have been impossible with our village labour force to have kept the clearances in proper cultivation.

As you know, we have during the past year been working on manufacturing problems, and it did not take long before we realised that these were extremely complex, and that we should have to start at the very beginning; it appeared, therefore, as if we could not expect any direct practical results at once. The first thing we had to do was to find out what is in the tea leaf, and what changes it is capable of undergoing. During the year we have succeeded in separating out from the tea leaf some of the tannin it contains, and it occurred to me that you would be interested to see it. Probably you have never before seen tea tannin direct from the fresh tea leaf. It is, as you will see from

this sample which I will pass round, a white chalklike substance without smell, but with a very decided taste, not very pungent, although extremely bitter. The tannin very quickly undergoes a change which can be seen first during the withering process, when the tannin changes to the pungent red tannin which is valued in black tea. But the white tannin that you get in the fresh leaf is what is responsible for the peculiar bitter flavour of a well made green tea. I will pass round, for comparison with the white tannin of the fresh leaf, a sample of the red tannin which was made from the white tannin. (*Applause*).

On the invitation of the Chairman, MR. J. A. MILLIGAN, I.C.S., Chairman, Assam Labour Board, then addressed the meeting as follows:—

• Mr. Chairman and Gentlemen.—In the first place I thank you for the privilege of being present at this meeting and of addressing you.

The result of the current season's recruiting operations has so far not been good, but I am hopeful that the figures for the next few months will show an improvement on last year.

As Colonel Kennedy is going to address you, I shall not go through the recruiting results and prospects district by district, for no doubt he will give you all the information available on these points.

I am very glad to note the improvements which have been introduced into recruiting procedure. I have seen specimens of a new type of question sheet which states the case fairly as regards earnings and conditions of employment in Assam. I have also seen vernacular sheets giving the same information for circulation in the villages. The practice of paying something to the coolie himself as recruiting bonus has been introduced. The wisdom of sending back recruits quickly with sirdars' licenses has become generally appreciated. The value of propaganda work in general is now recognised. A much closer touch between the labour districts and the recruiting areas has been established.

All these causes, coupled with the attention which is being given in Assam to the questions of wages and welfare of the labour force are bound to yield good fruit, though it may not be gathered in large bunches in this singularly unfavourable season. I would strongly recommend that there be no wearying in well-doing, no falling off in the sowing of the good seed, for the harvest will surely come. I would further recommend, and in this I am addressing employers both in Assam and the Duars, that a garden should confine itself strictly to recruiting the class of coolies which experience has shown are best suited to its requirements and most adaptable to its climate and conditions. Examples are not lacking this year of the folly of wasting money on recruiting a

mere paper labour force. There is also the moral responsibility which a man incurs who imports human beings to a place where he knows they cannot live.

The unfavourable conditions of this season and last in the old recruiting grounds have made it necessary to look further afield and to widen the sphere of our operations. The results have not been very great but the industry has been and is being brought into closer touch with new sources of supply from which much may reasonably be expected in the first season of local or general failure of crops. I am sorry to say that the Madras Government have not yet thrown open the Presidency to Assam recruiting, but a promise to do so has been given to the Assam Government; and a definite proposal is before the Madras Government. I do not anticipate much further delay. You are aware that the introduction of a new type of recruiting through selected licensed agents on fixed pay was proposed. This, we were advised, could only be done by unduly straining the wording of Act VI and in view of the probability of the Act being amended in the near future it was decided for the present to limit our proposals to the extension of sirdari recruiting to the whole Presidency with the removal of the present restrictions which so seriously hamper the work in Ganjam. I am confident that if the new orders come out soon there will be a marked improvement in the Madras results even in this season.

In addition to the extension of recruiting operations in Madras, the question of acquiring improved facilities for recruiting in Native States has been under consideration. The two States which we propose to tackle first, are Rewah and Sirguja. I am not over hopeful about Rewah but I have hopes of some success, it may be of a qualified kind, in Sirguja. Kalahandi I think we should leave alone for the present. Our sirdars there are not interfered with and the opening of a new agency at Koraput should greatly facilitate the conduct of operations in that State. The same is true of Bastar State and for political reasons any attempt to make an arrangement with the ruler of that State would be disapproved of by the Government of the Central Provinces.

Before I leave the subject of the extension of our field of operations, I desire to utter a word of warning. There are some tracts where it is highly impolitic to attempt recruitment, and these we should leave severely alone. The three examples which I have before my mind are North Berar, the country round Nagpur city, and the recruiting grounds of South India whence the estates of the Madras Presidency draw their labour supply. Any operations in the first two will provoke the hostility of the Central Provinces Government, and any operations in the last named will assuredly rouse the United Planters Association of Southern India to wrath and through them the Madras Government. There is nothing to be gained by provoking such powerful opposition.

• The most remarkable feature of the present season has been the extension of Duars recruiting operations to almost every corner of the recruiting areas open to Assam and to a number of corners closed to Assam. Much indiscriminate abuse has been hurled at the Duars for their recruiting methods, a great deal of which is based merely on hearsay and inference. It is a fact that in many cases men of evil reputation have been locally engaged as Duars recruiters, and it was inevitable that such men would be under a cloud of suspicion all the time. The number of cases of abuse on the part of Duars recruiters, which have been established with any high degree of certainty is however comparatively small. The most regrettable feature of the Duars operations is that they have aroused the disapproval of local Governments and local officers: this disapproval will not take long to turn into active hostility. I believe that the Duars Planters and their Calcutta Agents now fully realise the errors that have been made and that such errors will not be repeated. I shall not, therefore, say any more on this subject.

Another remarkable feature of the present season has been the number of Assam planters and other representatives of the industry who have visited the recruiting districts. This would have been wholly a good thing had it not been that some of these visitors allowed their zeal to outrun their discretion and played a part in the actual business of recruiting which, if not a definite breach of the letter of Act VI, was certainly a departure from the spirit of it, and was contrary to the rules of the Tea Districts Labour Association.

• Here again, exaggeration and inference have magnified the case, and the instances about which we can be certain are comparatively few. The one thing which has saved the reputation of Assam in this connection is that no suggestion has ever been made that any act injurious to the labourers recruited has been done. While it is admitted that the restrictions imposed by Act VI are irksome and in some cases excessive, and while it may be true that the worst that has happened has been that some employers have sailed rather near the wind, it will not be denied that if such happenings are winked at it will not be long before graver abuses creep in.

All these troubles will, of course, disappear when a good recruiting year comes round, but as we have no ground for expecting that next season will be such a year it behoves the industry, both in Assam and the Duars, to consider very seriously what it is going to do next year, for it may well be that a repetition of this season's activities will have very serious consequences.

In conclusion, I should like to take this opportunity of acknowledging my indebtedness to Mr. Crawford for the advice and sympathy I have received from him at all times. (*Applause.*)

The CHAIRMAN thanked Mr. Milligan for his remarks and invited Lt.-Col. Kennedy to address the meeting.

COL. KENNEDY said that, as had been generally anticipated, the tea industry appeared to be faced with another bad recruiting

season. This was due to causes over which the industry had no control. The main cause was the excellence of the crops throughout the recruiting districts. As regards the general results, the United Provinces had done very well so far, and he had had a letter a few days before from Mr. Lewer, who reported that the damage done to the crops in the north of the Province, from Bahraich to Gorakhpur, was about four annas; it was hoped, therefore, that the industry would still continue to get a good supply of labour from that area. Then with regard to Waltair also, good results were hoped for, and the prospects there would, of course, be greatly improved if and when the Government of Madras removed the existing restrictions on recruiting in the Agency Tracts. This was particularly the case in the Vizagapatam tracts, where at present only Doms could be recruited. The Central Provinces were doing not badly on the whole and some good coolies were being obtained from certain of the districts there. Bilaspur was doing very well; he had seen when there some good recruits who had been obtained from Sirguja and Rewah, and the sirdars were not complaining of any undue obstruction when working in those states. Jubbulpore, too, was doing fairly well, but for the time being Chota Nagpur was more or less a washout; the Dooars were doing better than Assam there, but there had been a succession of good crops in these districts during the past three years, and if the labourers emigrated at all they went for a short period to the steel works or the mines or railways from which, after working for a few weeks, they returned to their homes. The position in Cuttack was similar, and the construction of the new railway to the Talcher coalfield which would eventually be extended to meet the main line near Sambalpur, would attract a good deal of labour from the states near by.

So far the general results had been very well up to the previous year's figures. A good many more sirdars had, of course, been sent down to the recruiting districts, and this would mean an addition to the cost of recruiting—a very thorny subject. At the same time, even although a great many sirdars might not get coolies it was a good thing to have men down from the gardens showing themselves in the recruiting districts, because when the pinch came, and economic conditions were not so good, the benefit would be reaped. The recruiting of Korkus had been more or less a failure. That this was so was due in part to the fact that there had been good crops, and in part to the fact that the sirdars sent down had in many cases lost touch with the recruiting districts. Col. Kennedy said, however, that a certain number of coolies had been obtained, and he knew of one garden which had done pretty well. It was well worth while continuing to send down sirdars to this area as there were prospects of ultimate success.

In Assam it was well to remember that the conditions in the recruiting areas had undergone a change and that there were other industries besides tea now competing for labour; and if a labourer went to one of these other industries and did not like his work he just left it. Assam suffered from two special disabilities, namely,

its distance from the recruiting districts and the fact that conditions of labour were not quite so free as was the case as regards other industries. It was true that the conditions in Assam had relaxed recently, and every year the restrictions were becoming less, but such as remained undoubtedly exercised a deterrent effect on recruitment.

On the question of cost of recruitment Col. Kennedy emphasised that the principal trouble was the question of the non-successful sirdar and the absconding sirdar. If the expenditure on each sirdar was worked out, it would be found that the overhead charges which could not be reduced accounted for most of the expenditure. Railway fares were a considerable item, and he did not think that advances in the recruiting districts—these were on quite a moderate basis—could well be reduced. It was not of course desirable to splash about too much money in the recruiting districts, because this would lead to abuses. But if the number of recruits per sirdar could be increased, expenses would come down. The Tea Districts Labour Association had reduced their fee last year from Rs. 15 to Rs. 12, and if the other items of expenditure were scrutinised it would be found that they were not unreasonable.

Generally speaking, the class of sirdars sent down this year had shown an improvement. Some gardens could not help sending down men who had been living on the gardens and so had lost touch, because they had no one else. But it must always be remembered that the most successful recruiter was the new coolie, and next to him the regular old recruiting sirdar.

COL. KENNEDY entirely agreed with what the Chairman had said regarding the benefit of co-operation, and it seemed to him obvious that if every concern started its own recruiting agency the end would before long be pandemonium. It was surely much better for one man in one place to control recruiting operations as this would tend to keep down abuses; further it would be cheaper in the long run to work together in this way than to work separately. No institution could be expected to be perfect, and the Tea Districts Labour Association no doubt had its failings, but they welcomed help and criticism. He considered that it was an excellent thing that so many planters had gone to the recruiting districts this season and seen how the local agents and the sirdars worked. Without co-operation and help and friendly criticism it was difficult to effect an improvement, but it should be borne in mind that the local agent did not have coolies on tap to distribute to the sirdars; the man who must do the actual recruiting was the sirdar himself.

There was one further point to which Col. Kennedy desired to refer. It was noticeable sometimes that different gardens in the same area had very varying results in their recruiting. The reason might possibly be that one garden had only old sirdars, or was badly situated, or that its management was defective. The most efficient recruiting agent must always be the tea garden

manager himself and if employment with him was popular he would be able to get, and to keep, coolies. (*Applause*).

The CHAIRMAN then invited remarks from any other gentleman present, and in response to his invitation MR. E. W. HOBSON said that, so far as the Assam Labour Enquiry Committee Report was concerned, he thought he was correct in saying that Government did not want further correspondence on the subject; their view no doubt was that if there were any gardens which were not paying their coolies sufficient, such gardens should revise their rates. He thought this was a matter which could be gone into more effectively in Calcutta than in the tea districts. If it were attempted locally there was the possibility that the coolies might be upset, and he would ask that the General Committee of the Association should deal with the question in Calcutta and not through the local Committees. While in Shillong recently, he had endeavoured to convince the Government of Assam that it was desirable to include, in the wages return, the concessions which were given to coolies on account of cheap rice, clothing, etc. Government had not however seen their way to accept this recommendation and the result was that the industry got no credit, in the wages returns, for such concessions. It might, he thought, be worth while considering whether it was not expedient to increase the rate of pay of the coolie and to allow him then to pay for these concessions.

With regard to the reference to Sub-Committees on the question of the minimum wage, Mr. Hobson stated that some districts had suggested four annas and three annas as the minimum but he did not think this would attract labour. There was, indeed, some doubt as to what was meant by the term "minimum wage" and it seemed to him that what the Government of Assam really wanted to know was, not the minimum wage, but the maximum wage; the wage, that is to say, that the industry could afford to pay, and not the lowest that it could get its labour for. But this was a point that could, as he had indicated, be settled in Calcutta better than in the tea districts.

With regard to Act XIII, the Act was to go on for a further three years, and Mr. Hobson thought that if the industry could go to Government at the end of that period and establish that there had been during it no abuses, there was no reason why the Act should not be continued. The industry should endeavour to have it continued as it suited them; or alternatively they would have to have another Act with similar provisions.

Discussions had recently been proceeding regarding the Assam Local Rates Bill, and proposals to increase the rates levied under it. He strongly objected to these proposals and had discussed them with the Government of Assam who were, he understood, now re-drafting the bill and modifying the original proposals to some extent.

The subject of independent recruiting had been referred to by previous speakers and Mr. Hobson said he did not think the

Government of Assam would be prepared to recognise anything but the authorised channels. The alternative appeared to be the possible break-up of the Tea Districts Labour Association. It would certainly not suit Government to have to deal with a large number of individuals in such a matter instead of with one Association, and if it became necessary for them to deal with individuals the value of the Association would disappear.

In conclusion, Mr. Hobson touched on the work of the provincial Branch of Lady Minto's Indian Nursing Association and the question of a subscription being guaranteed by the industry. The matter was, he said, meantime having the attention of the Surma Valley Branch, and it might be brought up later. (*Applause*).

MR. A. J. G. CRESSWELL said he would like to invite attention to a point of considerable importance, namely, adequate representation in the Legislature. The day had, he thought arrived when it was necessary that the Tea Industry should be represented by the best men available, but in some cases Agency Houses would not spare the services of their best men. He thought the matter was one which should engage the serious consideration of Agency Houses, and he would like to emphasise that the industry's representatives in the legislature should be men experienced in tea matters and also well up in other questions; they must be able to take a part in debates on many subjects, unconnected with tea. Mr. Cresswell urged that Directors, Companies and Agency Houses should offer more facilities and inducements towards securing the best possible representatives. (*Applause*).

MR. R. T. FRASER endorsed the remarks made by Mr. Hobson on the subject of the minimum wage, and stated that there was still much dubiety as to what exactly was meant by the term "minimum wage." It was interpreted by some as meaning the amount on which a labourer could live in reasonable health and comfort, while others looked on it as meaning the amount which would keep body and soul together. There was no room for doubt as to which of these interpretations, if given effect to would give the best results. In the first case the labourer would be contented, in the second case there would be anxiety and worry for every one. There was, he thought, general agreement that as far as possible, the labourer must be granted facilities to earn more. With regard to Act XIII, Mr. Fraser agreed that it ought to be continued; it was reasonable that the coolies should be impressed with the fact that he owed to his employer an obligation to work for a certain number of days in return for the bonus which he had received. Without an Act no employer would be in a position to enforce this obligation in case of need (*Applause*).

The CHAIRMAN, referring to what had been said with reference to the Assam Labour Enquiry Committee's Report, explained that it had been suggested that managers should consider the question by themselves and put up statements showing what was, in their opinion, the right wage for the coolie. It was hardly to be expected

that absolute unanimity could be reached on such a question, but in making the reference to the Branches the General Committee had been particular not to make any recommendation but to ask for an expression of views. The matter of a minimum wage was of course a contentious question which would have to be considered by the Committee on receipt of these views; but if the Surma Valley Branch desired to refer it back at once to the Committee it would probably be desirable to arrange a conference to discuss it. The position with regard to Assam was not so difficult. Mr. Hobson had referred to the possibility of converting concessions into money, for that was what his proposal really amounted to, and the Chairman did not think it would be possible to follow this principle out in every case, as, for example, in the case of free medical treatment, free housing etc.; it would, the Chairman thought, be very ill-advised to charge the coolies rent for their houses or to charge them for medicine. The Chairman did not think it necessary to say very much about Act XIII at present; it had been decided to continue it for three years and it only appeared necessary now to say that care should be taken to see that there were no abuses of its provisions. Referring to Mr. Hobson's remarks on the subject of the Assam Local Rates Bill, the Chairman explained that this matter had been referred to the Branches and that the Committee would no doubt be glad to support the views of the Surma Valley Branch; the conditions in the Assam Valley were different. Mr. Hobson had referred to the Lady Minto's Nursing Association, and the Surma Valley Branch would no doubt refer this question to the General Committee. The Chairman sympathised with Mr. Cresswell's remarks regarding representation in the local Council. It was certainly necessary that the industry should give increasing attention to such matters, and companies which made it a rule that their men should take no part in local affairs were, the Chairman considered, following a very ill-advised policy.

There being no further remarks, the Chairman then formally moved the first resolution namely :—

Resolved that the Proceedings of the General Committee during the past year be confirmed, the Report adopted and the accounts, as audited, be passed as correct.

This was seconded by Mr. E. W. HOBSON, M.L.C. and on being put to the meeting was carried unanimously.

MR. E. R. COLMAN moved and MR. D. S. K. GREIG seconded the following resolution which was carried unanimously :—

Resolved that the rate of subscription for the current year from each garden belonging to the Association be fixed at eight annas per acre under tea cultivation.

THE HON. SIR ALEXANDER MURRAY, C.B.E., moved and Mr. J. A. MACBEAN seconded the following resolution which was carried unanimously:—

Resolved that each of the following firms be requested to nominate a representative to serve on the Darjeeling and Dooars Sub-Committee during the current year, namely:—

Messrs. Davenport & Co.
 „ **Duncan Brothers & Co.**
 „ **James Finlay & Co., Ltd.**
 „ **Gillanders Arbuthnot & Co.**
 „ **J. Mackillican & Co.**
 „ **McLeod & Co.**
 „ **Octavius Steel & Co., Ltd.**
 „ **Williamson Magor & Co.**
 „ **Andrew Yule & Co., Ltd.**

The CHAIRMAN then moved the following resolution:—

Resolved that the thanks of the Association be conveyed to the members of the Assam and Surma Valley Branches, and to members of the local Associations, for their co-operation in promoting the objects of the Association.

In moving the resolution the CHAIRMAN said that he could not speak too highly of the manner in which the Association and the Branches had cooperated throughout the year. At times it had looked as if there might be difficulties, but these had all been cleared away. Personally, he had found his visits to the tea districts at different times most helpful, and it was a particular pleasure to see so many visitors from upcountry present at the meeting. (*Applause.*)

MR. H. W. CARR, in seconding the resolution, said that it gave him great pleasure to do so. He would like to assure the Branches and District Associations that the Association realised and appreciated the sacrifices which the men in the districts made for the benefit of the whole industry, and he would ask that the meeting should adopt the resolution by acclamation.

The resolution was carried with acclamation.

The Chairman then reported the result of the election of the General Committee for the year 1923 as follows:—

MESSRS. JAMES FINLAY & Co., Ltd.
 „ **BEGG DUNLOP & Co., Ltd.**
 „ **WILLIAMSON MAGOR & Co.**
 „ **OCTAVIUS STEEL & Co., Ltd.**
 „ **DUNCAN BROTHERS & Co.**
 „ **BALMER LAWRIE & Co.**
 „ **SHAW WALLACE & Co.**
 „ **JARDINE SKINNER & Co.**
 „ **MCLEOD & Co.**

Mr. W. LANCELOT TRAVERS said he had been accused of always perorating at these annual meetings, but nevertheless he felt he must give expression to the appreciation of the industry of Mr. Crawford's valuable services as Chairman of the Association. The burden of the Chairmanship had been increased recently largely in consequence of the many labour difficulties that had had to be dealt with, and he had great pleasure in offering to Mr. Crawford the congratulations of upcountry members for the success that had followed his efforts. Mr. Crawford had great ability, knowledge and tact, and at a time when labour was short, and difficult questions consequently had to be settled, Mr. Travers was sure that tact was not the least of these qualities. He hoped that Mr. Crawford would be able to carry on during the coming year (*Loud Applause*).

The CHAIRMAN briefly thanked Mr. Travers and the meeting for their vote of thanks. He admitted that at times the duties attaching to the Chairmanship had been strenuous, but the cooperation of the industry generally, both in Calcutta and upcountry, had meant very much.

The meeting then terminated.

D. K. CUNNISON,
Assistant Secretary.

T. C. CRAWFORD,
Chairman.

REPORT
INDIAN TEA ASSOCIATION

INDIAN TEA ASSOCIATION.

*Report of the General Committee for the year ended 31st
December 1922.*

The General Committee have the pleasure to submit to members their report on the proceedings of the Association during the past year, and a statement of accounts.

At the last annual meeting of the Association, held on 10th March 1922, the General Committee for the year were elected. At their meeting held on the 17th March, they re-appointed Mr. T. C. Crawford, M.L.C., of Messrs. James Finlay & Co., Ltd. as Chairman, with the Hon. Samuel Best of Messrs. Octavius Steel & Co. as Vice-Chairman. The other members of the Committee were :—

MR. D. S. K. GREIG	...	Messrs. Begg, Dunlop & Co., Ltd.
„ J. A. MACBEAN	...	„ Shaw, Wallace & Co.
„ J. RAMACKERS	...	„ Balmer, Lawrie & Co.
„ J. LENNOX	...	„ Duncan Bros. & Co.
„ J. MEIN AUSTIN	...	„ Jardine, Skinner & Co.
„ E. R. COLMAN	...	„ Williamson, Magor & Co.
„ R. A. TOWLER	...	„ McLeod & Co.

On Mr. Lennox's departure for home in January Mr. John Ross succeeded him on the Committee. The other members of the Committee have served throughout the year.

Scientific Department Sub-Committee.—Mr. T. C. Crawford was re-appointed Chairman of the Sub-Committee, with the Hon. Samuel Best and Messrs. J. Lennox and J. A. MacBean as members.

Branches and local Associations.—The Committee were in frequent communication throughout the year with the under-noted Branches and Associations, viz :—

Assam Branch Indian Tea Association. MR. W. E. GRAYBURN, M.L.C.,
(Chairman.)

Sirma Valley Branch Indian Tea Association. „ E. W. HOBSON. *(Chairman.)*

Darjeeling Planters Association. CAPT. R. D. MACKIE, *Chairman.*

Dooars Planters Association MR. C. E. BATEMAN, *Chairman.*

Terai Planters Association ... „ E. M. WOODCOCK, *Chairman.*

United Planters Association of South India „ H. WADDINGTON, *Secretary.*

Kangra Tea Association ... „ T. J. GREENSILL, *Hon. Secretary.*

Indian Tea Association (London).—The Committee have also been in continuous correspondence with the Indian Tea Association (London). The Chairman of that Association is Mr. W. A. Bain and the Vice-Chairman Mr. W. A. Duncan. The Secretary is Mr. W. H. Pease.

Indian Tea Cess Committee.—The present representatives of the Association on the Tea Cess Committee are :—

The Hon. Samuel Best, Mr. E. R. Colman, Mr. T. C. Crawford, M.L.C., Mr. W. N. C. Grant, Mr. J. A. C. Munro, Mr. J. Ramackers, and Mr. A. C. Sen.

There were two changes during the year. In March Mr. A. D. Gordon resigned his seat and was succeeded by Mr. E. R. Colman, and in July Mr. B. E. G. Eddis also resigned his seat to which Mr. W. N. C. Grant was appointed.

Assam Labour Board.—In February Messrs. R. Baker and E. R. Colman succeeded Messrs. C. G. Cooper and A. D. Gordon resigned. In April Mr. G. L. Sidey resigned and was succeeded by Mr. G. Mackrell. In January 1923 Mr. J. Lennox resigned and Mr. J. A. C. Munro was appointed to fill the vacancy. The other representatives of the Association on the Board are :—

Mr. T. C. Crawford, M.L.C., Mr. R. A. Towler, Mr. W. N. C. Grant, and Mr. J. A. MacBean.

Bengal Legislative Council.—Mr. A. D. Gordon, the representative of the Association on the Bengal Legislative Council, resigned his seat in February and the Chairman, Mr. T. C. Crawford, was returned unopposed in the vacancy thus created.

Assam Labour Enquiry Committee: (a) *General*—It was stated in the report for last year that the Government of Assam had appointed a Committee to enquire into the condition of labour on tea gardens in the province. The Association were represented on the Committee by Mr. T. McMorran, a former Chairman of the Association, and late Chairman of the Indian Tea Association (London). The particular points referred to the Committee were (1) to enquire whether the remuneration in money payments, together with the concessions received by the coolies in the way of free housing, medical attendance, cheap rice and clothing, garden land and the like, was sufficient to maintain the coolies in health and reasonable comfort; (2) to enquire whether it was possible and desirable that the indirect remuneration represented by the above-mentioned concessions should be converted into an increase of money wages; or if not, whether it was possible for the value of such indirect remuneration to be so expressed in terms of money wages that the actual total remuneration received by the coolies could be readily exhibited; and (3) to make any recommendation which seemed desirable for improving the conditions of labour on the tea gardens.

The Report of the Enquiry Committee was published, along with the resolution on it by the Government of Assam, in October. The report was signed by seven of the nine members of the Committee; and Mr. McMorran and Mr. H. B. Fox, C.I.E.,—the representative of the Surma Valley Branch on the Committee—submitted a minority report. The report itself covered a great deal of ground outside the immediate scope of the reference as indicated by the three main questions explained above, and it is not necessary or possible to touch here on all the points dealt with. Messrs. McMorran and Fox, in answering question No. (1), expressed the view that the remuneration of the coolie in money payments, together with the concessions indicated above, is sufficient to maintain the coolies in health and reasonable comfort. The majority report was not so unqualified: they considered that in many of the districts in the province this answer was the correct one, but in regard to other districts they were not so satisfied. The majority and the minority reports agreed in considering that the conversion of the indirect remuneration represented by the concessions into a money payment was not possible.

In one very important respect the majority and the minority reports disagreed entirely, namely, with respect to the expediency of retaining Act XIII of 1859. This matter has been before the industry for some considerable time past, and reference was made to it in the report for 1921. The Association have all along maintained that, in the interests of the labourer no less than those of the industry, the Act serves a useful purpose and that its withdrawal is to be deprecated. The majority report favoured the abolition of the Act. The minority report favoured its retention, and questioned the correctness of the action of the Enquiry Committee in taking up the consideration of the question, which had not been specifically referred to them.

On the publication of the report and the Government of Assam's resolution on it the Committee considered it desirable to convene a meeting of representatives of agency houses to ascertain what action should be taken with respect to it; this meeting was held on 21st November, and prior to it copies had been circulated of a note prepared by the Chairman regarding the report. The meeting considered in particular whether a reference should be made to the District Committees of the Assam and Surma Valley Branches on the question of wages, subject to the understanding that no increase in wages, or alteration in present conditions as regards wages, should be effected until the companies, proprietors and agents had had an opportunity to consider the matter, except in cases where such increase might be necessary to bring an estate into line with neighbouring estates. At the meeting the following resolution was unanimously adopted:—

That the matter be referred to the Indian Tea Association, London, for their opinion and that, so far as Indian-controlled companies are concerned, the representatives of the industry in Calcutta approve in general of the proposal as regards reference to District Sub-Committees but for the present such reference should be restricted to those districts where the Committee of Enquiry point out that such investigation is necessary.

The question was discussed with the Indian Tea Association (London) on this basis, and as a result it was agreed that the proposed reference need be made only in the case of districts where the

Committee of Enquiry considered such investigation necessary. Proceeding on these lines, the Committee have referred the matter to the Assam and Surma Valley Branches with a view to references to District Committees being made where necessary. So far as the Assam Valley is concerned, indeed, it should be mentioned that the report of the Enquiry Committee indicated that there were, in this valley, not more than a few isolated instances where increases in wages were required; and that in such cases all that was necessary was to bring the wages into line with those paid by neighbouring gardens. On the other hand, the position in the Surma Valley is different; in some cases, indeed, steps have already been taken to place wages on a higher level, but the Committee have suggested that the wages question should be the subject of full consideration generally throughout the valley.

(b) *Act XIII of 1859*.—The position in connection with this Act, as reported on by the Assam Labour Enquiry Committee, is indicated above. The question is a difficult one, and although the view of the Association has hitherto been that the Act should be retained, it has been considered expedient, in view of the terms of the Majority Committee's Report, to invite the views of the Branches on the question, as it may be necessary to make a definite statement to Government explaining the present attitude of the industry on the question.

Recruitment of labour in the Madras Presidency.—

As members are aware, the question of recruiting in the Madras Presidency has been before the Association for many years, particularly with reference to the position in the agency tracts. It was only after considerable negotiation and discussion that permission was given to the industry to recruit in certain areas of these tracts, and the recruiting that was allowed was subject to material restrictions. During the past few years efforts have been made to have recruiting extended, and in his remarks at the last annual meeting of the Association the Chairman of the Assam Labour Board mentioned that it had so far only been possible to secure the continuance of the former facilities. He indicated, however, that negotiations were still proceeding, with a view to having these facilities extended. The matter continued to be the subject of discussion between the Government of Madras and the Chairman of the Board, and eventually, in June of the past year, it reached such

a stage that it was possible for the Committee to address Government regarding it. They represented that the time had come when the whole position might be reconsidered with a view to replacing the various local notifications relating to different portions of the presidency with a single comprehensive notification covering the whole presidency; and the hope was at the same time expressed that the Government of Madras would see their way to giving Assam wider privileges in the matter of recruiting than had hitherto been conceded.

The whole question has continued to be the subject of negotiation. It was discussed at a conference held at Skillong in October which was attended by the Chairman of the Association, and it is a matter of satisfaction to the Committee that they can record that the Government of Madras have been disposed to accept the suggestion that the whole of the presidency should be completely opened to recruiting, and that all restrictions should be withdrawn other than those which are necessary to prevent abuses developing, so that in point of fact Assam should be placed, with regard to recruiting in Madras, in precisely the same position as the Dooars or any other area. The Government of Assam informed the Association accordingly towards the end of November and invited an expression of opinion as to the method by which effect should be given to the decision. After discussion, and consultation with the Assam and Surma Valley Branches, the Committee submitted their views on this matter. They suggested that the basis of recruitment under the new conditions should continue to be the sirdari system, but that, until connections had been established between the gardens and new districts, it would be necessary to modify the system to some extent by providing for a special class of persons licensed to recruit under carefully prescribed conditions. The question is still under consideration by Government.

Legislation for the provision of compensation to workmen.—The report for last year explained that proposals had been made by the Government of India for legislation for the provision of compensation to workmen for injuries received in the course of their employment. It was mentioned that the question had been referred to the Association through the Bengal Chamber of Commerce and that the Committee had pointed out, in their reply to the Chamber, that in a number of respects employees in tea

factories were in a somewhat different position from those employed in ordinary industrial undertakings ; while this was so, it was not suggested that any legislation for workmen's compensation which might be proceeded with should exclude tea factories, although it was anticipated that the cases in which it would be necessary to apply the benefits of such legislation would be infrequent.

In October the Committee received from the Government of India, Department of Industries, copies of a Bill on the subject which had been introduced in the Legislative Assembly in the previous month and which had been referred to a joint Committee of both houses of the Indian legislature. The comments of the Association on the provisions of the Bill were invited by Government, but the Committee did not consider it necessary that the Association should submit their views separately as the Chamber constituted a special Sub-Committee to examine the Bill in detail similar to that which had considered the general question in 1921, and the Chairman of the Association received, and accepted, an invitation to serve as a member of the Sub-Committee. The Bill was exhaustively considered by the Sub-Committee, whose conclusions were embodied in a letter subsequently accepted by the Committee of the Chamber and forwarded by them to the Government of India ; this letter has been recently published for general information, and a copy of it is printed for reference in the appendix to this report. It is unnecessary to refer here in detail to the attitude adopted regarding the Bill, and it is sufficient to say that in general the principles embodied in the Bill, so far as these related to workmen's compensation, were accepted.

The Bill has recently been before the Indian legislature at Delhi and it has now been passed into law.

Proposals for restricting the crop in 1922.—Some discussion took place in the early part of the season with regard to the expediency of endeavouring to obtain unanimity of action among producers to ensure that the crop would not be in excess of what could be absorbed by the markets. With this end in view the matter was discussed in London with representatives of producers in other countries. The general idea was that the total crop should not be in excess of 85% of the average production of the years 1915-1919, estimates indicating that a production much in excess of this

percentage might lead to overstocking. It was particularly desired that coarse plucking should not be generally resorted to and as, early in the season, there were indications that plucking on some estates was considerably freer than it had been during the previous season, the Committee issued a strong recommendation to proprietors and agents that they should impress on managers the danger of overproduction. The Committee are glad to say that this matter received earnest consideration and that, although no agreement was entered into, the actual crop figures for the season showed that the recommendation had been generally observed. The average production of Northern India for the years 1915-1919 inclusive was 340 million pounds. The production in 1921 was 242 million lbs. and the production for 1922 some 280 million lbs., or something less than 85% of the average production of the years 1915-1919.

The Income Tax Act, 1922 (XI of 1922) : (a) *Assessment*

of tea producers to income tax.—The reports for the past two years have fully explained the steps which led up to the assessment of tea producers to income tax, and it is unnecessary to repeat these here. It is sufficient to say that after considerable negotiation the High Court, Calcutta, decided, in a test case brought before them, that under the Income Tax Act of 1918 tea producers are not liable to pay income tax on the cultivating part of their business but that they are liable to assessment on the manufacturing part. In order to give effect to this judgment it was necessary for Government to frame rules prescribing the manner by which the taxable income could be arrived at, and it was stated in the report for last year that this question had been referred for consideration to a Sub-Committee consisting of Mr. H. E. Spry, I.C.S., Secretary to the Government of Bengal, Financial Department, Mr. J. A. Milligan, I.C.S., Chairman, Assam Labour Board, and the Chairman of the Association. At the time when the report was submitted the enquiry of the Sub-Committee had not been completed. In due course they completed their enquiry and the matter was subsequently discussed with the Member of the Board of Inland Revenue, Government of India. In the result, a compromise was arrived at to the effect that the basis for assessment to tax should be 25% of the profits; that is to say, 75% of the profits were to be assumed to be derived from the agricultural part of the business and 25% from the manufacturing part. The case was clearly one for compromise,

for otherwise a colossal amount of work would have been necessary on the part both of Government and of the industry in the investigation of individual accounts, and the Committee considered the arrangement indicated to be on the whole as satisfactory as could be expected; they accordingly recommended members of the Association to accept it.

To give effect to this compromise it was necessary for the Government of India to frame a rule to be incorporated in the Indian Income Tax Rules, 1922, and the wording of the rule to be adopted was the subject of considerable correspondence. This correspondence has related in particular to the necessity of so framing the rule that tea producers who have interests other than tea—such as coffee, cinchona, rubber, cardamoms, etc., which are purely agricultural products—should not be assessed in respect of these; for such products cannot be in any way considered as coming within the scope of the Act or of the arrangement come to between Government and the industry. This comment applies also to tea companies' zemindary interests. The Board of Inland Revenue, Government of India, have accepted the representations of the Committee in this regard and they agreed to insert in the Income Tax Manual the following proviso :—

“ Where the person growing, manufacturing and selling tea
 “ has separate purely agricultural income (e.g. from rent
 “ or cultivation of land on which tea is not grown) no
 “ account shall be taken of such income in calculating
 “ the ‘ profits of the whole business ’ ”.

A point which has not yet been definitely settled relates to the treatment of the growing of tea seed, bamboos, thatch, etc., the Committee contending that such items, being purely agricultural, should not be taken into account in the assessment of a tea concern. The question has recently been discussed between the Committee and Mr. G. G. Sim, C.I.E., I.C.S., Member of the Board of Inland Revenue, who has promised to give the Committee's views full consideration. The Committee have indicated that they would not be disposed to press their representations so far as such items as bamboos and thatch are concerned if Government would meet them in regard to tea seed.

The assessment of tea concerns for the current year is now proceeding, and several questions have naturally arisen as to how particular questions should be treated in the accounts submitted to the income tax authorities. The most important of these—and the only point to which it is necessary to make detailed reference here—relates to capital expenditure, with particular reference to the question of depreciation and the allowance of repairs and renewals as a revenue charge. Under the home Act companies are allowed to charge renewals and replacements of buildings, machinery, etc. to capital and to claim depreciation allowances, or alternatively to charge all renewals and replacements to revenue without any claim for depreciation: on the other hand, under the Indian Act while ordinary repairs and petty renewals may be charged to revenue, any replacements of machines must, for taxation purposes, be charged to capital. In many cases it is a matter of great difficulty for a tea company to arrive at the depreciation to which it is entitled because the whole concern has been purchased by the company for a lump sum, so that the original cost of any particular machinery, plant, etc. is unobtainable. The matter was discussed recently with Mr. Sim, when it was pointed out to him that the option allowed under the home Act in this respect was desired here. Mr. Sim was disposed to agree that this was a reasonable attitude, but explained that it would be necessary for a concern to make a definite choice as to how this matter should be treated; that is to say, it would not be optional to choose the one method one year and the other the following year. But this proviso would not apply for the first year, and the choice will not be regarded as fixed until the second year of assessment. The Committee considered this a satisfactory arrangement.

(b) *Assessment to income-tax of the value of rent-free quarters.*—In the reports for 1918 and 1919 reference was made to the instructions issued by the Government of India to the effect that house-rent allowances and the value of rent-free quarters formed additions to the remuneration of employees and were liable to taxation. It was explained that the Association had been advised that, whatever might apply in the case of allowance for house-rent, the value of rent-free quarters could not be treated as income; and that arrangements had been made to have a test case to settle the point. In view, however, of the decision of the Government of India at

that time to abandon the proposal to assess the value of rent-free quarters to tax, no further action was necessary.

The matter came up again during the course of the past year. It should be explained that the 1918 Act contained a provision exempting from the operation of the Act "any perquisite or benefit which is neither money nor reasonably capable of being converted into money"; and it was because of this provision that it was decided in 1919 that the annual value of rent-free quarters occupied by an employee on account of his office should not be regarded as part of his income unless he had the right to let such free quarters. The exempting clause was omitted from the 1922 Act and it is understood that the intention in so omitting it was to bring in, under the Act, the value of rent-free quarters. Income-tax officers in some of the districts accordingly proceeded to assess tea garden employees to tax on such value, but the Committee took legal opinion as to whether such action was in order and they were advised that it was not; that is to say, whatever the intention may have been in omitting the clause referred to, the omission by itself was not sufficient to justify the assessment of the value of rent-free quarters. The matter was of course one which affected industries other than the tea industry, and the Committee arranged with the Indian Jute Mills Association and the Indian Mining Association to share in the expense which would be involved in fighting a test case. As a result of further developments, however, Government decided not to proceed with their intention of attempting, under the 1922 Act, to assess the value of rent-free quarters to tax, so that of course the question of a test case did not arise. Arrangements for instituting such a case had already been made and the case was to have been brought, by arrangement with a member, by a company in the Dooars.

- Quite recently however the Government of India have introduced a bill to amend the act, the purpose of the bill being to render the value of rent-free quarters assessable to income-tax; this bill is now before the legislature.

(c) *Responsibility of employers of tea garden doctors under the Income Tax Act.*—The Committee have had occasion to consider questions in connection with the responsibility of employers of tea garden doctors under the Income Tax Act with respect to the payment of income tax on the earnings of the doctors. The position of course is quite a simple one in the case of a medical officer who

is employed by a single company as a whole time employee and paid a fixed salary : in such a case the medical officer is in the same position as any other employee, and the company employing him is responsible for deducting income tax at the time of payment of the salary, and remitting it to the income-tax officer. But in many cases throughout the tea districts a medical officer is employed by a number of different companies, being paid a monthly remuneration by each of these ; or it may be that he is employed by a Medical Association but does another concern's medical work in return for a fee paid either to him or to the Medical Association employing him. In such cases it is sometimes difficult to determine the legal position with regard to payments made to the medical officer ; that is to say, whether such payments should be made subject to the deduction of income tax, or if the payments should be made in full, leaving it to the doctor himself to pay the tax in respect of such receipts. The Committee consulted their solicitors in the matter, and they subsequently addressed the Commissioner of Income Tax, Bengal, with regard to it. They suggested to him that Government should regard as "salary", for the purpose of assessment of income tax, payments made to medical officers employed by Medical Associations only, and that where a fee—whether Rs. 10 or Rs. 1,000—is paid monthly or quarterly or annually, this should be regarded as "professional earnings" and not as salary ; that is to say, that in respect of these the matter of payment of income tax would be for the medical officer himself, and the tax would not be deducted by the person paying the fee. This proposal was accepted by the Commissioner, and the Committee informed members accordingly.

The Indian Factories (Amendment) Act, II of 1922.—

It was mentioned, in the report for last year, that tea factories had been brought, by the Indian Factories Amendment Act, within the provisions of factory law in India. The industry did not on the whole take serious exception to such inclusion, but they have all along considered it unnecessary. It was anticipated that at first some difficulties might be experienced when the Act came to apply to tea factories, but in point of fact it has not caused any material inconvenience ; so far, indeed, the complete rules under the Act have not been brought into force and the extent to which the Act has in actual practice been felt to be in force has therefore been in some respects limited.

In May representatives of the Committee, along with the Chairmen of the Darjeeling and Dooars Planters Associations, had a meeting with Mr. R. P. Adams, O.B.E., Chief Inspector of Factories, Bengal; the Hon. Sir Alexander Murray, O.B.E. also kindly attended the meeting, and a useful discussion then took place on points of importance to tea garden managers in connection with the administration of the Act. Copies of the proceedings of this meeting were issued in due course to members, and subsequently a letter was addressed to the Chief Inspector of Factories, Bengal, drawing attention to various points of detail, and emphasising the Association's views that, apart from the provisions relating to the supply of drinking water and the fencing requirements, the provisions of the Act could not be applied to tea factories with any hope of success. In the circumstances it was asked that exemptions should be given where these were deemed to be necessary, and that no effort should be made to enforce provisions of the Act which could not reasonably be complied with.

In October the Committee received, from the Bengal Chamber of Commerce, a draft of the general rules which the Government of Bengal proposed for adoption under the Act. The Chamber constituted a special Sub-Committee to examine the rules, and the Chairman acted as a member of this Sub-Committee, whose views, when formulated, were submitted to Government.

The Apprentices Act, No. XIX of 1850 —The object of this Act is "for better enabling children, and especially orphans and poor children brought up by public charity, to learn trades, crafts and employments by which, when they come to full age, they may gain a livelihood". The Act was, it is understood, originally intended to apply principally to European orphans from military and other orphanages. In respect of service, however, it is believed to have now become a dead letter, for protection to the children employed in industries is provided by a number of other statutes; and the Government of India suggested some time ago that the Act should be repealed. They first made enquiries whether the Act was serving any useful purpose, and the Bengal Chamber of Commerce, who had been consulted on the point, asked the views of the Association regarding it. The Committee replied that apprentices are not employed in the tea industry and that they did not propose therefore to express any opinion.

Bill to consolidate and amend the law relating to steam boilers.—Reference was made, in the reports for 1920 and 1921, to the appointment, by the Government of India, of an Enquiry Committee to examine the various difficulties consequent on the diversity among the Boiler and Prime Mover Acts in the different provinces, and to consider the possibility of introducing a uniform standard throughout India for steam boilers. It was explained, in the report for 1921, that the Enquiry Committee had not accepted the suggestion put before them by the Association, namely, that the exclusion of tea garden boilers from the scope of boiler legislation should be continued, the position being of course that the Bengal Steam Boilers and Prime Movers Act of 1879 did not extend to the tea growing districts. The Boiler Committee made recommendations with regard to the introduction of uniform all-India legislation to replace the existing seven provincial boiler acts, and in due course a bill, based on their recommendations, was introduced by the Government of India. A joint Committee of the Council of State and the Legislative Assembly was appointed to examine it, and to report on its provisions, and the bill was circulated to the various local Governments for criticism. The Government of Bengal referred it to the Bengal Chamber of Commerce, and in October the latter invited the Association's views regarding it. The Committee referred the matter to all members and to the Branch and district Associations for an expression of opinion, and thereafter they submitted to the Chamber a letter based on the replies which they had received. This letter dealt with a number of matters of detail, and again put forward the opinion that, in view of the insignificance of boiler power in the tea districts—i.e. the small capacity of the average boiler, the low pressure it is worked at, the many off periods when it is not being worked at all, and the infrequency of accidents—the industry should be excluded from the operation of the Act. The bill has recently been passed by the legislature, but it is not known yet whether the Committee's view will be accepted and whether the Governor in Council will, under the powers conferred on him by section 4 of the Act, exclude the tea districts from its operation.

Proposal to change the financial year.—Towards the end of 1921 the Government of India invited consideration of a proposal that the date of the beginning of the financial year should be changed from 1st April to 1st January. The chief advantage

to be derived from such a change would be, it was explained, more accurate budgeting; for at present the Finance Member has to prepare his estimate for the annual budget in ignorance of the most important factor on which the results of the year will depend, namely, the character of the south-west monsoon. A further suggestion made by the Government of India was that, if it were decided to change the beginning of the financial year from 1st April to 1st January, the present custom of introducing the budget before the commencement of the financial year might be dropped and the budget introduced, say, in the beginning of February, i.e. one month, after the beginning of the year to which it relates. The object of this suggestion was to replace the revised estimates, necessary at present, by approximate actuals which would differ very little from the financial actuals of the year, an arrangement which would improve the budget estimates for the following year. The disadvantages of making a change in the financial year were also touched upon in the Government of India's letter, and opinions were solicited as to whether the advantages of the proposed change outweighed the disadvantages or *vice versa*.

The Committee considered the question, but they came to the conclusion that it was one which could most appropriately be decided by Government, as the latter were in the best position to estimate whether the advantages to be expected from the suggested change were likely to outweigh the disadvantages. The Committee added that they themselves had no pronounced views on the subject.

The coal position.—In his speech at the last annual meeting the Chairman mentioned that during the preceding year the position of the industry with reference to the supply of coal had not been unsatisfactory, and that at the time most estates were in the fortunate position of having fair stocks. He referred, however, to the strike which was then in progress on the East Indian Railway and to the possible effect which it might have. The strike continued from early February until well into April, and it occasioned much anxiety. Special arrangements were made by the Coal Transportation Officer, in consultation with representatives of collieries and of consumers, to meet the situation created by the strike, these arrangements providing for the supply of such coal as might be allotted to consumers at rates fixed by the Mining Engineer, Railway Board. It is unnecessary now to refer in detail to the arrangements, especially as the estates did not require to avail themselves of these to any extent.

Subsequent to the termination of the strike, the coal position formed the subject of consideration at a special meeting convened by the Bengal Chamber of Commerce on 7th July. This meeting was attended by the Hon. Mr. C. A. Innes, C.S.I., C.I.E., I.C.S., Member for Commerce, Government of India, the Committee of the Chamber, and representatives of the railways, of consumers and of the coal industry. The position was then discussed at considerable length, with particular reference to the following two questions, namely, (a) the possibility of re-introducing the rake system of wagon supply for the carriage of coal; and (b) the advisability of opening again the free export of coal to ports outside India. With regard to the first of these matters it was agreed that the rake system should be instituted again and that the distribution of coal should be arranged according to the following scale of preference:—

- (a) that the Mining Engineer to the Railway Board's requirements should be met in full;
- (b) that public utility requirements should be met in full;
- (c) that rakes or half rakes for one destination should be met in full; and
- (d) that public requirements should be met *pro rata* according to the raisings and stocks of collieries, supplies under (a), (b) and (c) being deducted before fixing the basis of (d).

This scheme of distribution was in due course given effect to by the Coal Transportation Officer in consultation with the Coal Transportation Committee, a Committee on which the Bengal Chamber of Commerce has a nominee as representative of consumers.

It was decided, at the meeting on 7th July referred to above, that the question of re-opening the export of coal should be left over for the time being, the idea being that the question might be raised again after the expiry of a few months. The Government of India have since, as a matter of fact, decided to re-open export as from 1st January 1923, and it remains to be seen whether this new development is likely to affect seriously the supply of coal for Indian industries.

Agreement with the inland steamer companies for the carriage of tea, stores, etc. between the tea districts and Calcutta.—It was mentioned in the report for last

year* that the agreement then in force between the inland steamer companies and tea concerns would terminate as at 31st May 1922, notice of termination having been given by the steamer companies in terms of the agreement. It was explained also that negotiations for a fresh agreement were in progress, and that a Sub-Committee of the Association had discussed, with representatives of the steamer companies in Calcutta, the proposals put forward by the latter. These suggested an increase of approximately 25% in the rates for upward stores from Calcutta, and an increase in the rates for downward tea on the basis of six annas per 80 lbs. from upper section stations, with similar increases from lower stations. After discussion in Calcutta these proposals were, in accordance with the usual custom, referred to London for negotiation between the inland steamer companies and the London Association, and in due course they were accepted by both parties, and agreements issued for signature accordingly.

In notifying the steamer companies to the effect that the new terms were approved the London Association drew attention to a point of importance to tea gardens on the north bank of the Brahmaputra and explained that in the past some of these gardens had been handicapped owing to steamers arriving at the ghats already fully loaded and thus being unable to take tea on board. There is no alternative route from the Tezpur district and it was regarded as essential that the steamer companies should take steps to remedy this position, either by running special steamers to serve the ghats on the north bank, or by rationing the space on the steamers so as to reserve a fair proportion for the lower ghats. The difficulties complained of were due, the steamer companies explained in reply, to the abnormal conditions of recent years. The Committee considered it desirable to take this matter up in Calcutta. Before doing so they made enquiries as to the extent of such difficulties and they subsequently brought to the notice of the steamer companies some cases of the kind referred to them by members.

Ocean Freight Agreement.—At the time when the report for last year was submitted the position in connection with this matter was that notice of termination of the current agreement with the Lippers Conference had been given by tea shippers generally, and that the agreement was therefore due to expire on 15th May

1922. It was explained, in the report, that the question of entering into a new agreement with the Conference was having consideration. In the detailed report there was, in point of fact, printed for reference a circular issued in April 1922 to all members of the Association explaining that as the result of these negotiations the Committee were in a position to make a definite recommendation to members. This recommendation was to the effect that an agreement should be accepted with the steamer lines for a period of three years certain as from 16th May 1922 at a flat net rate of £2-2-6 per ton of 50 cubic ft., with measurement in London; the agreement to continue, after the expiry of the three years, from year to year subject to three months' notice on either side, provided that such notice might only be given so as to take effect on the 15th May, that date being regarded as the close of the tea season.

The agreement on these lines was accepted by shippers generally; a copy of it is included among the papers printed in the appendix.

Renewal of the Indian tea cess.—The Indian tea cess was introduced in 1903, the period stipulated in the Act being five years. It was renewed for a further period as from 1st April 1908, again for five years more as from April 1913, and for a further similar period in 1918. This last period expires on 31st March 1923, and the question of having it again renewed came up during the past year. At the request of the Indian Tea Cess Committee the Association consulted the various Branches and local Associations and it was found that the opinion in favour of its renewal was unanimous. They advised the Cess Committee accordingly, and the Committee recommended to the Government of India that the cess should be renewed. Final orders have not yet been issued but the Committee do not doubt that the unanimous recommendation of the industry will be accepted and that the cess will be continued for a further period of five years.

Increase of the tea cess :—The reports for 1920 and 1921 explained that the rate of tea cess had been raised from $\frac{1}{4}$ pie per lb. to four annas per 100 lbs. This change necessitated an amendment of the Tea Cess Act of 1903, and the maximum rate prescribed in the amending Act was, in point of fact, eight annas

per 100 lbs although so far the rate actually introduced is only half of that amount. The increase was carried through, it will be recalled, on the unanimous representations of the industry and with a view to providing more adequate funds for carrying on the work of the cess; for the rate which had been in force since the introduction of the cess in 1903 was obviously insufficient to provide the funds required in recent years if effective work is to be carried on.

While, as is stated above, the present rate is only half of what may, under the Act as amended, be levied, the intention has all along been that a further increase should be applied for as soon as it became practicable to expand the work of the cess, particularly with reference to America. The matter had been under consideration informally for some time before a reference regarding it was received, in November, from the Indian Tea Cess Committee. They dealt with the subject in detail and explained how necessary it was that the increase should be given effect to if any serious effort were to be made to resume work in America; they added that the Indian Tea Association (London) favoured the proposal and that the latter had recommended that an expenditure of £25,000 should be budgeted for in respect of work in America during the year 1923-24. To continue work there even on this small scale is out of the question—unless, of course, some of the other work already undertaken by the cess is given up—without an increase in the cess rate, and the proposal as put forward was that the increase should be from four annas to six annas per 100 lbs. On an export of 300 million lbs. per annum this represents an increase in the funds obtainable from Rs. 7½ lakhs to Rs. 11¼ lakhs. Mr. H. W. Newby, the Tea Cess Commissioner, has meantime proceeded to America with a view to formulating definite proposals for the resumption of work there, but the Association were asked to ascertain the views of the industry on the suggested increase, and as a result it was found that the proposal was generally favoured. The Committee have informed the Indian Tea Cess Committee accordingly, and they understand that representations have been made to the Government of India with a view to the issue of a notification accordingly. At the time of writing it is not possible to say whether the increase—if the proposal is accepted by Government—is likely to be brought into force as from the beginning of the new season.

Indian export duty on tea.—In the reports for the past two years reference has been made to the efforts of the industry to obtain the remission of the export duty on tea, which amounts to Rs. 1-8-0 per 100 lbs. The duty was originally imposed in 1916, and, as stated at the time and repeated in last year's report, it was admittedly a war measure. Its introduction was strongly opposed by the industry, and they have all along pressed for its repeal. It was explained in the report for 1921 that the Committee had, in the evidence they placed before the Indian Fiscal Commission, again pressed the removal of the duty. The publication of the report of the Fiscal Commission, and their findings regarding export duties, gave the Committee another opportunity for pressing their views, and this they did in November, when they again submitted a representation to the Government of India urging the withdrawal of the duty. The decision of the Government has not yet been communicated to the Association but the matter is of course one which will have to be considered by the legislature.

Import duty on tea in Kenya Colony.—In October the attention of the Committee was invited by the Indian Tea Cess Committee to the recent large increase in the duty on tea imported into Kenya Colony. Under the revised customs tariff ordinance assented to by the Governor of the Colony in September, the tariff on tea was raised to 60 cents on tea imported in packets and tins, and 30 cents on tea in bulk, as compared with a duty of 20 per cent. *ad valorem* under the old tariff. Practically the whole of the tea imported into Kenya is Indian tea and it was apprehended that the increased duty—amounting to as much as from 33 to 50 per cent. on packet teas—would seriously handicap a growing trade. The Committee brought the matter to the notice of the Indian Tea Association (London) with the suggestion that they should take it up, and the London Association addressed the Secretary of State for India regarding it and asked that the question should be discussed with the Colonial Office. The Committee understand that the matter is still under consideration.

Inland (rail and river-borne) trade statistics.—In April the Bengal Chamber of Commerce invited the views of the Association on certain proposals which had been made by the Government of India, Department of Commerce, on the subject of

the simplification and improvement of inland trade statistics. The proposals included the abandonment of the periodical provincial volumes in this connection in favour of a monthly all-India return, the limitation of the statistics to important trade centres, the omission of values and the curtailment of the list of articles enumerated. The adoption of these proposals would, it was explained, effect a considerable saving in the cost of compilation.

The Committee considered that the proposals were not such as would have any great bearing on the tea industry, and they replied to the Chamber to the effect that they took no exception to the proposal to discontinue the annual return issued by the Director of Statistics and to issue instead a monthly pamphlet of inland trade movements on the lines indicated above, each issue of which would show not only the volume of trade for the month but also running totals from April. The Committee understand, however, that, subsequent to this reference being made to the Association, and replied to, the position changed to some extent in view of the decision of the Government of India to discontinue the publication of the all-India inland trade statistics. As far as the Committee know, a definite decision as to the future policy with regard to these statistics has not yet been arrived at.

Tea sale warehouse: boring of tea chests.—Certain questions in this connection have recently been under consideration by the Committee in consultation with the Traffic Manager of the Port Commissioners and the Calcutta Tea Traders Association and the Tea Brokers Association. In 1920 a new method of opening tea chests for inspection purposes was introduced, the method employed being that of boring the chests with patent borers. This procedure, which applied to all chests opened, was found not to be entirely satisfactory, and the Tea Traders Association approached the Port Commissioners with a view to persuading them to revert in certain instances to the old method of laying open chests for inspection. The points taken up by the Tea Traders Association were:—(1) that the Commissioners should continue to bore all patent chests; (2) that they should lay down and open under the old system such invoices as the brokers should consider necessary; and (3) that the cutting implements were frequently allowed to become blunt, with the result that the holes in the

chests were badly cut and the tin bungs did not fit. A conference of representatives of the different interests concerned was held in November to discuss the matter, when it was arranged that the Commissioners would agree to lay open for inspection any special marks selected for that purpose by the brokers, the Commissioners, however, reserving to themselves the right to discontinue this arrangement should it be found that it was unduly interfering with their work. It was agreed that this arrangement should apply to the opening of chests other than damaged chests, and that the latter would be opened in the ordinary way by the Commissioners' staff.

Markings on tea chests.—In September the Collector of Customs addressed the Committee regarding this matter. He explained that in order to ensure that all chests of tea shipped on payment of export duty agree with the description contained in the covering invoices, it is at present rarely, if ever, considered necessary to conduct actual weighments. But it is desirable that from time to time officers of the Department should check the marks on the cases with the particulars given in the invoices. Sometimes it is found that the chests are adequately marked with both gross and net weights; but in some cases the marks are not sufficient to make an effective check possible. The Collector accordingly invited an expression of opinion on the suggestion that it should be made a rule, as a condition to the acceptance of invoices, that all tea chests intended for shipment should be marked with gross and net weights and break numbers (if any) in addition to the usual marks and running numbers.

The Committee referred the matter to members, and they also consulted the Indian Tea Association (London) and the Calcutta Tea Traders Association. It was found that in actual practice some agencies marked their chests in the way suggested, while others did not; and that there was considerable opposition to the suggestion that such marking should be made compulsory. The Indian Tea Association (London) were of opinion that the introduction of this arrangement would lead to considerable trouble between distributors and importers at home. The Committee have recently had an opportunity of discussing the matter with the Officiating Collector of Customs, when they explained to him the feeling of the trade regarding the suggestion. The Collector informed them that the

customs authorities did not wish to take any strong line in the matter and that they would not press the suggestion; but where it may be found that the system can be conveniently adopted they will appreciate its introduction.

Quality of Tea Chests.—The Committee have had a good deal of correspondence during the year regarding the quality of tea chests, complaints having been made by the Calcutta Liners Conference and the Assam Bengal Railway Co. to the effect that many chests received by them were of indifferent quality and unable to stand ordinary handling. During the war, when the usual standard of tea chests was not obtainable, there was no doubt some reason for dissatisfaction on account of the carrying qualities of some of the chests used; but with the alteration in conditions, and when the pre-war quality became available and the balances of war stocks were worked off, it was hoped that the standard would be much better.

There are, of course, two sides to the question, and during the correspondence it was stated that rough handling by dock labour was as much responsible for the trouble experienced as the quality of the chests; and in this connection it was pointed out that there is no doubt that packages are, generally speaking, in sound condition when loaded at Calcutta and Chittagong, otherwise the steamer companies' agents would not issue clean bills of lading. The attention of members, however, has been drawn to the complaints from time to time in the proceedings of the Committee meetings and by circular in order that such action as is necessary so far as the tea industry is concerned may be taken to ensure that chests are of satisfactory quality.

The late Mr. William Jackson's Trust: The Tea Planters Benevolent Institution.—The position in connection with the late Mr. William Jackson's Trust has been fully explained in recent reports. Mr. Jackson bequeathed half of the residue of his estate for the purpose of establishing a trust fund for the benefit of tea planters and their wives and families in sickness; and, in regard to the administration of the trust, he recommended his trustees to consult the Indian Tea Association. As explained in the report for last year, Mr. Jackson's trustees were doubtful whether a scheme of working which had been drawn up would be

within the terms of the trust deed, and they took Counsel's opinion as to their powers and duties. Counsel was of opinion that it would be in accordance with the provisions of the trust deed if a Tea Planters Benevolent Institution were formed in Calcutta for the purpose of giving grants in aid (a) to tea planters, their wives and families who have fallen into sickness or ill-health in India and require assistance; (b) to planters whose health makes it necessary for them to be sent out of India and who require assistance; (c) to wives and families of deceased planters; and (d) to planters whose health has broken down entirely and who have to leave India permanently.

Mr. Jackson's trustees accepted the suggestions made by Counsel, and these have now been given effect to by the formation in Calcutta of an Association called "The Tea Planters Benevolent Institution", which recently came into operation. The present Chairman of the Indian Tea Association is the first President of the Institution and Chairman of the Committee of Management entrusted with carrying out its objects, and a grant of £1000 has been made by Mr. Jackson's trustees to enable the Institution to deal with applications for assistance coming within the scope of the objects for which the Institution has been formed. The office of the Institution is in the Royal Exchange, Calcutta, and the Secretary of the Indian Tea Association is Secretary of it. The objects for which the Institution has been established are described in the Memorandum of Association as follows :—

- (a) To establish, organise and maintain a fund to be contributed by voluntary donations and subscriptions for the purpose of affording financial relief to tea planters in India or after retirement from India and their families and dependents.
- (b) To contribute from the funds of the Association to any hospital or convalescent home either in India or elsewhere for the purpose of securing requisite medical treatment for tea planters or their families and dependents
- (c) To apply the funds of the Association in payment for the education of the children of tea planters.
- (d) Generally to utilise the funds of the Association in such manner as may from time to time be determined for affording assistance to and for the benefit of tea planters and their families and dependents.

The expression 'tea planters' as herein employed shall be taken to include all Europeans employed or who have at any time been employed as

managers, sub-managers, assistants or in any capacity on any tea garden or tea estate in India.

- (e) To purchase, take on lease or exchange, hire or otherwise acquire any real and personal, movable or immovable property and any rights or privileges which may be thought necessary or convenient for the purposes of the Association.
- (f) To sell, exchange, lease, mortgage, dispose of, turn to account or otherwise deal with all or any part of the property of the Association.
- (g) To invest or deal with the moneys of the Association in such manner as may from time to time be determined.
- (h) To do all such other lawful things as are incidental or conducive to the attainment of any of the above objects.

It will be noted, from the terms of the explanation to clause (d) quoted above, that the benefits of the Institution refer to all Europeans employed, or who have at any time been employed as managers, etc. or in any capacity on any tea garden or tea estate in India.

The Memorandum and Articles of Association of the Tea Planters Benevolent Institution are printed for reference in the appendix of this report.

Sir James Buckingham Memorial Fund.—It was mentioned in the annual report for 1920 that it had been arranged, after discussion with the Indian Tea Association (London) and the Assam Branch, that the interest annually available from the capital of this fund should be utilised in making grants in necessitous cases coming to the knowledge of the Assam Branch. The fund was established some ten years ago for the purpose of commemorating the late Sir James Buckingham, C.I.E., formerly Chairman of the Assam Branch and, later, Secretary of the Indian Tea Association (London). Out of the funds raised, a sum of Rs. 1,000 was made over in 1915 to the Assam Valley Light Horse to provide a trophy for annual competition, and the original intention was that the balance of the funds should be utilised in purchasing a maxim gun. This proposal was, however, superseded by the one mentioned above, namely, that the fund should be applied in making grants to cases calling for assistance. The yearly interest available is from Rs. 500 to Rs. 600, and grants have been made in each of the past two years.

The Assam Valley Light Horse.—In the early part of the year the Committee had some correspondence with the Officer

Commanding the Assam Valley Light Horse regarding the financial position of the regiment. The Officer Commanding explained that, over and above the grants made to them by Government, the regiment required voluntary contributions to their regimental fund, which exists for the benefit of members only, and which covers such items as messing in camp, supply of sports requisites, prizes etc., to the amount of approximately Rs. 16,000 per annum. This works out at about one anna per acre over the total acreage under tea in the Brahmaputra Valley and the Committee, after considering the position, issued a circular to those with interests in the valley, recommending them to consider the question of contributing on this basis.

The matter has recently been brought up again, the Officer Commanding having intimated that the amount received in response to this recommendation falls a good deal short of what was hoped for. The question is receiving consideration.

Calcutta Hospital Nurses Institution.—Towards the end of the year the Committee were approached by the Calcutta Hospital Nurses Institution with an enquiry whether the industry would be disposed to contribute to the funds of the Institution on an acreage basis. It was explained that the Institution was urgently in need of more funds, expenditure having very greatly increased within recent years, without a corresponding increase in revenue. During the past twenty years expenditure has increased from Rs. 93,000 to over Rs. 3,00,000. The most urgent needs which the Institution now have to meet are to provide more adequate ration allowances for the nurses, and extra staff for the new Eye Hospital, and the Pilgrim Wards at the Presidency General Hospital; and in addition nurses are required also for the Eden Maternity Hospital extension. It should be explained that of course managers and assistants of tea gardens are frequently patients in one or other of the Calcutta hospitals, to all of which the Institution supplies nurses. The hospitals themselves are maintained by Government, but the supply and maintenance of nurses is a matter for public support.

The Committee have meantime referred the matter to the Indian Tea Association (London) with a strong recommendation that the request for assistance from the industry should be sympathetically considered by sterling companies.

• **Finance.**—The accounts of the Association, and of the Scientific Department, for the year are attached hereto. The total planted area represented by the Association during the year was 511,890½ acres, and the amount realised from subscriptions was Rs. 2,55,752. The revenue account for the year shows a surplus of Rs. 2,05,525-11-3, and this has been transferred to capital account. From capital account there has been transferred to Scientific Officer's capital account the sum of Rs. 2,00,000. The main responsibility for the upkeep of the Scientific Department rests of course on the Association, and it was mentioned in the report for last year that the contribution of Rs. 15,000 which had been paid by the Government of India for many years, was, on account of financial stringency, being discontinued. The Governments of Assam and Bengal, however, continued their contribution of Rs. 12,000 and Rs. 4,000 respectively; in addition to these contributions there was received from other sources—contributions from Branch and other Associations, and sale of publications—a total of Rs. 16,383-0-8. The deficiency in revenue transferred to capital account was Rs. 1,55,811-11-10.

Expenditure on capital account in connection with the Scientific Department in 1922, amounted to Rs. 26,023-6-3 as against an estimate of Rs. 67,000. It had been intended to construct a new bacteriological laboratory costing Rs. 30,000, and provision was made for this in the year's estimates; but this proposal has since been revised and a combined bacteriological and mycological laboratory is now being commenced at a total estimated cost of Rs. 40,000—an arrangement which will be more economical than constructing two separate laboratories.

The estimated expenditure of the Department on revenue account in 1923 is Rs. 2,06 190.

• **Membership** :—The following companies and concerns joined the Association during the year :—

• **Brahmapootra Valley.**

TEA ESTATES INDIA, LD.,	
Dhullie ...	Messrs. Brooke Bond India, Ltd.
BATELI TEA CO., LD.	Williamson Magor & Co.
	<i>Managing Agents.</i>
TONIJAN TEA CO., LD.	Do. do.

ANANDABAGH TEA CO., LD.	...	Messrs. Gillanders Arbuthnot & Co.
		<i>Managing Agents.</i>
BETTYBARI TEA CO., LD.	...	„ Octavius Steel & Co., Ed.
		<i>Managing Agents.</i>
GILLAPUKRI TEA & SEED CO., LD	„	Andrew Yule & Co., Ld.
		<i>Secretaries and Agents.</i>
ZALONI TEA ESTATES, LD.	...	„ Planters Stores & Agency Co., Ld., <i>Managing Agents.</i>

Dooars.

JAYBIRPARA (DOOARS) TEA CO., LD.	Messrs. Andrew Yule & Co. Ld.
	<i>Managing Agents.</i>

Darjeeling.

MAHARANEE TEA ESTATE	... Messrs. Davenport & Co.
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Teral.

BELGACHI TEA CO., LD.	... Messrs. Davenport & Co. <i>Managing Agents.</i>
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CALCUTTA, }
6th March 1923. }

T. C. CRAWFORD,
Chairman.

DARJEELING AND DOOARS SUB-COMMITTEE.

Report for the year ended 31st December 1922.

The Darjeeling and Dooars Sub-Committee were appointed for the year at the last annual general meeting of the Association held on 10th March 1922 and the members were as follows :—

MR. JAMES LENNOX	...	Messrs. Duncan Brothers & Co.
„ A. PERCY BROWN	...	„ Gillanders Arbuthnot & Co.
„ T. C. CRAWFORD, M.L.C.	...	„ James Finlay & Co., Ltd.
THE HON'BLE SAMUEL BEST	...	„ Octavius Steel & Co., Ltd.
MR. E. R. COLMAN	...	„ Williamson Magor & Co.
„ J. M. DAVENPORT	...	„ Davenport & Co.
„ E. A. MITCHELL	...	„ W. S. Cresswell & Co.
„ R. B. LAGDEN	...	„ McLeod & Co.
„ J. AMBLER	...	„ J. Mackillican & Co.

Mr. Lennox was re-elected Chairman of the Sub-Committee and on his departure for home in January he resigned the Chairmanship and was succeeded by Mr. Crawford. Mr. John Ross of Messrs Duncan Brothers & Co., took the place of Mr. Lennox on the Sub-Committee. The other members of the Sub-Committee served throughout the year.

Concessions to labour in the Dooars.—This matter has been the subject of a good deal of discussion during the past year, and the Sub-Committee thought it desirable to convene a meeting of representatives of agency houses on 8th August to consider it. This meeting was preliminary to a conference at Jalpaiguri later in the month, when representatives of the Dooars Planters Association were met by representatives from agency houses.

The question really arose in consequence of the position which had come about in the Dooars, where it was suggested that the absence of uniformity in regard to such matters as bonuses for local recruiting, concessions, the *beegha* system, and so on, had led to a regrettable unsettling of labour; and at a meeting of the Committee of the Dooars Planters Association in July a resolution was adopted proposing a joint meeting with representatives of agency houses to endeavour to come to a definite understanding and at the same time to try to formulate some scheme whereby ample protection would be provided to companies recruiting genuine new coolies.

In connection with the preliminary meeting of agency houses in Calcutta on 8th August, the Sub-Committee collected as far as possible particulars showing what amounts were being paid in different cases in respect of bonuses, sick allowances, recruiting bonuses etc., and a Sub-Committee appointed at the meeting drew up a schedule of suggested rates. The question was then very fully discussed at the meeting which representatives of agency houses had with the Committee of the Dooars Planters Association in Jalpaiguri. This meeting took place on 15th August, and a number of valuable decisions were then arrived at; copies of the proceedings were issued at the time to all agency houses concerned, and it is not necessary to detail the various decisions. Agency houses were asked to state if they were prepared to abide by the decisions, and it was a matter of satisfaction that all interests agreed to accept these.

Arising out of the discussions referred to above, attention was drawn to the danger of abuses occurring in connection with the recruitment of labour from new fields if unduly large bonuses were offered. The matter was discussed by the Sub-Committee, and in November they addressed agency houses regarding it. They recommended for consideration an arrangement regarding maximum rates of bonus according to the district of recruitment, and with regard to clothing and other such expenditure they recommended that this should not exceed the standard adopted by the Tea Districts Labour Association. These proposals were generally accepted, and the Sub-Committee later issued to agency houses a summary of the replies received to their reference.

Dooars Labour Rules: Proposed amendments.—

Certain proposals have recently been under consideration relating to the amendment of the Dooars Labour Rules. A special Sub-Committee of the Dooars Planters Association was constituted for the purpose of examining the rules and considering the revision of these, and they held a meeting on 20th November, at which a number of suggested amendments were discussed. These were referred to the Sub-Committee, and a meeting of representatives of agency houses was held on 19th December to consider them in detail; the proposals of the special Sub-Committee were then generally accepted. It was necessary to refer back to the Dooars Planters Association regarding several points which had arisen, and

quite recently the Sub-Committee have issued the proposals to signatories to the labour rules with a view to obtaining an expression of opinion as to whether these are approved.

The main reason underlying the proposed amendments is that the remedies contained in the existing labour rules are, in view of the changed conditions, now considered to be inadequate; and the amendments suggested have been put forward with a view to effecting an improvement in this regard. Another provision which it is proposed to insert relates to *beegha* work and is designed to obviate the employment on *beegha* work, by any subscriber to the rules, of coolies living and housed on another subscriber's garden. It is hoped that the alterations proposed will be accepted by all signatories.

The Indian Income-tax Act: Submission of the annual return.—In their report for last year the Sub-Committee explained fully the discussions which they had had with the Deputy Commissioner, Jalpaiguri, on several points in connection with income-tax administration. One of these related to the question of the submission of the annual return under section 16 of the 1918 Act—section 21 of the 1922 Act—giving particulars (a) of all employees who, during the year, have received any income chargeable under the head “salaries”, (b) of the amount of such income and the times when paid, and (c) of the amount deducted in respect of income tax. It was arranged with the Deputy Commissioner that in place of the annual return a monthly return should be submitted, signed by the manager and certified by the managing agents, and that, where the managing agents had made any direct payments, such as salary, or commission, or taxable leave pay, they would submit a separate statement showing the particulars.

In August the Sub-Committee were addressed by the Deputy Commissioner, who stated that he was now of opinion that the annual statutory return could not be dispensed with. He explained that he had had no returns from some companies of any payments on account of commission paid by the managing agents; and while possibly there had been no such payments during the preceding year he felt that, unless he asked for the certificate contained in the prescribed form, he had not taken all the precautions against omission demanded by the law. And he added that in

the case of companies registered in the United Kingdom commissions were sometimes paid at home: such payments would appear in the annual statutory return, but not in the monthly returns.

The Sub-Committee were rather disappointed at this decision as it still seemed to them that the annual return would only be a compilation of the monthly returns and therefore seemingly superfluous. After correspondence on the point the Deputy Commissioner stated that, where the monthly returns of garden payments were *prima facie* complete, he was asking the managing agents to supply a return of other payments if any, and to give the certificate prescribed in the form of return; and where the monthly returns were incomplete he was asking the managing agents as principal officers to supply a complete return of all payments for the year with the necessary certificate. With regard to the future he proposed that a formal return with the prescribed certificate should be sent by the principal officer along with the last return of the financial year, and that this should constitute the annual statutory return. The Sub-Committee replied to the Deputy Commissioner that this method would suit the majority of agency houses affected.

Nepal Terai Clearances.—The Sub-Committee have had some correspondence with the Terai Planters Association regarding difficulties which arose in the early part of the year in consequence of a large tract of land in the Nepal Terai being opened out for sal clearance in the vicinity of the Terai gardens. It was stated that, in consequence, considerable numbers of garden coolies were being attracted from their gardens, and the matter threatened to be a serious one for the district as it was understood that the land, as it was cleared of trees, was being given out on favourable terms for the cultivation of rice. Later on in the year, however, it was learned that the enterprise had not been altogether successful and that such garden coolies as had left their gardens were dissatisfied as they found they could not, during the rains, market their produce owing to the condition of the rivers in the district. The time seemed favourable, therefore, for gardens to endeavour to get back the coolies that might have left and the Sub-Committee did not think the position called for any further action.

Occupancy rights in the Terai.—Early in the year the Sub-Committee were consulted by the Terai Planters Association regarding a question in connection with occupancy rights, and enquiries were made with a view to ascertaining whether any change in the law in that connection was contemplated. It was thought that possibly the pending amendment of the Bengal Tenancy Act might relate to the question, but it was found that this amendment did not propose to affect land under the cultivation of tea. The schedule of districts to which the Tenancy Act does not apply includes Darjeeling, and although the Act was in 1899 extended to the Western Dooars a Government Notification of the same date excluded from the purview of the Act land under the cultivation of tea and also land “now wholly or partly under tea cultivation “or held in connection with or as part of any tea garden”. It was learned, as stated above, that the amendment of the Tenancy Act under contemplation would merely affect lands at present affected by the Act. It was ascertained also that in the Terai a record of rights under Acts X of 1859 and VIII of 1879 was being prepared and the method of making this record was explained in a letter on the subject addressed by the Sub-Divisional Officer, Siliguri, to the Chairman of the Terai Planters Association. These papers are printed in the appendix to this report for reference.

Darjeeling Planters Association: New Rules.—Towards the end of 1921 the Darjeeling Planters Association adopted new rules; these are printed in the appendix to this report, and the attention of members is invited to them.

Tea garden leases in the Dooars.—The Sub-Committee had, during the year, occasion to consider certain questions in connection with this subject. The chief points which came up were regarding the power of summary assessment which had been assumed by the local land officer in cases of time expired leases and rents, etc., under the new survey. It seemed that the local officer had gone beyond the provisions of the Bengal Waste Lands Act in making these summary assessments but on the other hand certain gardens had in the past been assessed at a figure lower than that allowed by the Act. After some discussion it was agreed that the question was not one to be pressed strongly.

CALCUTTA,
6th March 1923.

T. C. CRAWFORD,
Chairman.

INDIAN TEA ASSOCIATION.

SCIENTIFIC DEPARTMENT SUB-COMMITTEE.

Report for 1922.

To

THE CHAIRMAN AND GENERAL COMMITTEE,

INDIAN TEA ASSOCIATION.

GENTLEMEN,

We beg to submit our report on the working of the Scientific Department during 1922. The Sub-Committee were appointed by you, at your meeting on 17th March 1922, as follows:—Mr. T. C. Crawford, M.L.C., (Chairman), The Hon'ble Samuel Best, Mr. J. Lennox, and Mr. J. A. MacBean:

The expenditure of the Department during 1922 was as follows:—

(a) On revenue account Rs. 1,88,194-12-6 and (b) on capital account Rs. 26,023-6-3.

As indicated by the Sub-Committee in their report for 1921 the contribution of Rs. 15,000 which the Government of India had heretofore given was not given in 1922. As will be seen from the revenue account, however, contributions of Rs. 12,000 and Rs. 4,000 respectively were received during 1922 from the Governments of Assam and Bengal, and it is now understood that while the Bengal Government's contribution is not expected to be reduced, probably only Rs. 10,000 will be received from the Government of Assam during 1923. In addition to the foregoing Rs. 16,000, contributions bringing the total up to Rs. 27,376-8-11 have been received from the Branches and local Associations, while a further sum of Rs. 5,006-7-9 has been received through the sale of the Scientific Department publications and quarterly journals.

The Chief Scientific Officer attended the Annual General Meeting of the Indian Tea Association in Calcutta and the Annual General Meeting of the Assam Branch held at Tezpur and also the Annual General Meeting of the Surma Valley Branch held at Silchar. He also

attended the biennial meeting of the Board of Agriculture held at Pusa. He visited Tinsukia to deliver a lecture on tea manufacture before the Junior Institution of Engineers.

Mr. Cooper paid three visits to the Dooars during the year in connection with the field experiments being carried out by estates in that district. The experiments are being carried on over several years and it is inadvisable to comment on the results at present, except to state that they are giving very valuable information. The thanks of the Department are due to the managers of gardens who have undertaken to carry out the experiments and for the very careful manner in which the experiments have been carried out.

All officers were on duty at the commencement of the year. Mr. Andrews, the Entomologist, left in May for nine months home leave; during his absence Mahabir Sinha has been in charge of the Entomological Branch. The Assistant Entomologist, Mr. B. K. Syam resigned his appointment in April.

The following mentioned districts have been visited during the year:—Dooars, Nowgong, Calcutta, Pusa (Board of Agriculture), Golaghat, Doom Dooma, Happy Valley, Luckipur, Darjeeling, Bishnath, Sibsagar, Tezpur, Silchar, and Tinsukia.

The new Entomological laboratory has been completed and has been in use since August.

The new pucca office was completed early in November.

The new Mycological & Bacteriological laboratory was commenced last November and is now in progress of erection.

The older buildings have been maintained in a satisfactory state of repairs.

In accordance with the suggestion made by Mr. McMorran at the last Annual General Meeting, a series of lecture courses was commenced in November at Toeklai. Each course was of one week's duration. The number of seats allotted to each course was eleven. During the cold weather four courses have been given. Judging from the

opinions that have been expressed, the courses marked a distinct success and it is anticipated that these will be continued upon an extended scale next cold weather.

There were 102 visitors to the station during the year, including those attending the first and second lecture courses.

Visitors.

Some 2000 letters were received by the Department and 156 specimens for examination, to which the necessary replies and reports were despatched.

Correspondence.

The following articles have appeared in the Quarterly Journal of the Department:—

Rains cultivation.

Meteorological observations in Assam.

Experiments on the manuring of green crops.

The fungus diseases of the tea leaf.

Factors affecting the quality of tea.

Observations concerning tannin in the tea leaf.

Soil survey.

A comparison of the values of flour phosphate with those of bone meal.

A Note on crickets.

Notes on some fungus diseases prevalent during season 1922.

The effect of manures on the constitution of the tea plant.

Analysis of typical soils.

A few notes on disease treatment.

Meteorological observations in Assam 1922.

Notes.

An Entomological pamphlet dealing with *Helopeltis Theivora* (Tea mosquito) is in the press.

Chemical Branch: (a) *The constitution of the tea leaf.*—
(1) The 1921 crop from specially manured bushes was analysed.

This completes the third year of this work. It has been concluded that potash and phosphates do not influence the composition of the tea leaf within this time, under the conditions of the experiment. In the case of nitrogen, however, doses of 60 lbs. per acre and over increased the nitrogen content of the leaf. In these the dose of nitrogen was large enough to become a controlling factor.

(2) Leaf from variously manured plots was kindly collected by the manager of Chalouni. These samples are being analysed but are not yet completed.

(3) Throughout the season leaf from both high and low pruned dark-leaf and light-leaf varieties were analysed for nitrogen, phosphoric acid, potash, lime and tannin.

The percentages of phosphoric acid and lime were found to remain fairly steady throughout the season.

The percentage of nitrogen, on the other hand, was found to increase as the rate of growth increased, while potash tended to increase as the rate of growth decreased. Rate of growth was measured by the weight of the crop taken weekly.

At the beginning of the season tannin is low, but increases gradually as the season advances. By the middle of the season leaf composition becomes steadier, but in any period of temporarily decreased rate of growth, the percentage of tannin in the leaf increases.

(4) In the Calcutta laboratory analyses of samples of bud, first leaf, second leaf and stalk were carried on.

It was found that the percentages of total ash and potash increase from bud to stalk, while the percentage of nitrogen decreases from bud to stalk.

Phosphoric acid decreases from bud to first leaf to second leaf, and increases again in the stalk.

(b) *Work on mosquito blight.*—(1) All the work already mentioned under leaf composition is expected to prove of value in this connection, particularly the analyses of the leaf from Chalouni.

(2) In addition a very large number of plots variously manured are being run by managers in the Surma Valley and

particularly in the Dooars. Results are being carefully collected and correlated at Tocklai. It is expected that in a few years time, these plots will show definitely how far manuring can assist in reducing loss of crop from mosquito blight.

(c) *The quality of tea.*—The laboratory work on this problem falls under two headings: (1) isolation and examination of the "tannin complex" and its products: (2) changes in tannin during withering and fermentation.

(1) It has been assumed as a working hypothesis that tannin in a fresh tea leaf exists as a complex of the nature of a glucoside, which is split up into its constituents (among which is "free tannin") during withering. In support of the hypothesis it is observed that fresh leaf is bitter and not pungent: but after withering the characteristic pungency of tannin appears, while the "raw" or bitter taste disappears. This fact has been confirmed by several well-known men experienced in tasting tea. The "raw" taste is assumed to be that of the undecomposed tannin complex.

• If the tannin complex is a glucoside it should give rise to a sugar as it decomposes. Accordingly leaf at various stages of manufacture was extracted by water and hydrolysed by acids. The amount of sugar liberated as shown by copper reduction was then estimated. The results to date have not supported the hypothesis, and attempts to liberate and identify the particular sugar have not been successful.

It has been shown, however, that pure tannin (from tea) after hydrolysis and removal of tannin gives a residue which reduces copper solutions. Pure tannin therefore presumably does give rise to a sugar agreeably to the hypothesis.

The whole subject of course bristles with difficulties, the difficulty of sampling not being among the least of these difficulties. Many attempts have been made to isolate perfectly pure tannin for examination, using the method of Deuss and modifications. White tannin has been extracted both from green leaf and from tea infusions by means of ethyl acetate and chloroform, but only on one occasion has a reasonably pure tannin been obtained, in small quantity. In other cases tannin of only 50 to 75 purity has been obtained.

(2) It has been shown that the tannin of the leaf is constant throughout the withering process, unless discolouration takes place. During fermentation the loss of tannin follows a hyperbolic curve, *i.e.*, the rate of loss decreases as the tannin decreases. During rapid firing of leaf, there is very little loss of tannin.

Two distinct decomposition products of tannin are clearly recognisable as being formed during manufacture. These are called "tannin red" and "tannin brown". Tannin brown is the nearer to the original tannin in composition. For example it is precipitated by gelatine and oxidised by permanganate. Hence it counts as "tannin", when attempts are made to estimate this substance in its solutions. Tannin brown appears to be a simple oxidation product of tannin. Tannin red does not count as tannin when its solutions are analysed by the usual method.

These observations account for the fact that the qualities of tea infusions cannot be closely correlated with their tannin contents. There is evidence that "tannin red" is highly valued in a tea, while "tannin brown", although it gives colour, is not greatly esteemed. Hence a method of estimation which takes no account of "tannin red" while including "tannin brown" cannot be expected to yield figures varying with the market value of the liquor tested.

"Tannin red" appears to be a condensation product of tannin. It is separated out by boiling tannin with dilute acids.

(d) *Variation in nitrate content of the soil with season and with manuring.*—At Borbhetta 12 differently manured plots, in each 4 times repeated (making 48 plots in all) have been examined weekly throughout the year for nitrate accumulation in the top six inches of soil.

It has been shown fairly definitely that cultivation increases nitrate formation, but heavy rain (say, about two inches) washes practically all the nitrates out of the top six inches. Early in the dry part of the year nitrates were very low, but increased in March and April as the soil became moist. In the rains, however, even cultivation could not put up the nitrate content appreciably, because the nitrates were so rapidly washed out.

So far as the effect of manures is concerned, it was observed that potash manures increased nitrate accumulation, while lime and phosphates decreased it, early in the year: but, probably owing to the great washing effect of the rain, the effect on the top six inches of soil was not lasting. In following years nitrate accumulation at greater depths will be observed: and the effect of removal of nitrates by crop will be avoided, by observations on a new series of fallow plots.

(e) *Soil acidity*.—(1) At Borbhetta, the plots already referred to under "nitrate accumulation" (d) were also used for observations on the effect of various manures on soil acidity.

The acidity of each plot was determined, before addition of manure, in December 1921. The manures were applied in March and the acidity determinations repeated in June and repeated again in December. The plots receiving lime and basic slag showed a continuous and significant decrease in acidity. The plots receiving potash salts and superphosphates showed a small increase in acidity by June, followed by a greater decrease by December. The differences, however, were small and the results require confirmation before they can be considered as significant. The effect of these mineral manures on crop was generally almost negligible in this the first year of the experiment.

(2) Further laboratory experiments were started with a view to determine more accurately the value of the evidence of laboratory determinations of soil acidity, and these will be continued and correlated with field experiments during 1923.

Meteorological Observations.—Throughout the year meteorological observations have been taken. The condition, particularly with regard to water content, of the soil of the Clearance adjoining the laboratory has also been observed daily. The season started with a drought which seriously affected unpruned tea. The end of the season was also a period of rain shortage which made for an early close. On the whole, then, the season has been below the average for crop production.

Throughout the rains there were periods of comparatively low atmospheric humidity, so that manufacture of good quality tea was materially assisted. The amount of sunshine during the season

was also above the average, and it has been shown that sunshine increases the pungency of the tea grown. The year 1922 therefore is expected to prove rather above the average as far as quality is concerned.

Entomological Branch.—Until the time of his departure for leave, the Entomologist was fully occupied with the preparation of his pamphlet dealing with Mosquito Blight which is now in the press.

Preliminary experiments with plants growing in culture solution have been under trial. Some interesting observations were made in connection with Tea aphid showing that there exists a distinct connection between the development of this pest and atmospheric humidity. Green Fly has been under constant observation throughout the year. Routine work consisting in the continued breeding of various tea and green manure pests has been carried out. The collections have received attention and been maintained in a satisfactory state.

Mycological Branch.—In accordance with the programme most of the time available for research was devoted to the micro-organisms associated with the manufacture of tea. The work was much interfered with by lack of accommodation but when the new laboratory is built this drawback will disappear. Another handicap was the absence of the Assistant Mycologist owing to serious illness for a considerable period. The work has been so complex that it is only possible to give in this report a bare outline of the most important results obtained.

Fifty-four varieties of micro-organisms were isolated from materials collected from various sources *e.g.* air round about tea bushes, green leaf, withered leaf, fermenting leaf, tea juice, tea flowers, green fly, etc. This involved more than 2,300 cultures. A great deal of work was carried out to ascertain the influence of temperature, mineral salts, etc., etc., on the growth of these organisms. In order to ascertain the action of the various organisms on the fermenting leaf it was necessary to carry out experiments in tea houses as it was impossible to obtain comparable results in the laboratory with the equipment available.

Experiments were carried out on 41 gardens. It was of course only possible for the Mycologist to supervise personally a few of these. It was found that a certain class of organisms influenced the quality of the tea favourably while a few were responsible for undesirable taints. In the course of these investigations observations on other factors influencing the quality of tea were made incidentally. The organisms concerned were not commonly found in the factory but were present on the tea leaf. Such organisms as were found in the factory *e. g.*, on the floor or in the machines appeared to be undesirable. The micro-organisms apparently responsible for aroma and flavour had no influence on the tannin content as determined by the analytical methods employed in the Chemical Branch. It was found possible to introduce these organisms to the leaf in the roller. In this manner it was found possible to alter the flavour and aroma of the tea. In many cases tasters reports proved the inoculated tea to be more valuable than that produced at the same time under the same conditions but untreated. There seems to be no room for doubt that the aroma and flavour of tea are greatly influenced by a certain class of micro-organisms but much investigation remains to be carried out before results can be guaranteed on a practical scale.

In connection with the work on micro-organisms a number of enzymes were extracted from tea leaf, the organisms growing thereon, and a fungus. These enzymes were used in experiments in fermenting leaf and numerous important observations made.

The routine work of advising on blight treatment was carried on as usual and specimens were received from all districts.

The investigation of leaf diseases, particularly Blister blight and Black rot, received special attention and articles on these diseases were published in the Quarterly Journal. Stem diseases were also investigated and successful cultures and inoculations were made with a strain of *Pestalotzia* (Grey blight) which was found to cause cankerous growths. It was nine months after inoculation that the cankers became visible. Two root diseases not previously found in North East India were investigated and identified. The observations on the presence of spores of disease producing fungi in the air were continued.

In the absence of a Botanist this Department continued to deal with the botanical work. Numerous specimens were received and identified.

The Mycologist visited gardens in Darjeeling and Dooars and in two districts in Assam during the year. The visits were made for research purposes only.

AgriCultural: *Trial of different varieties of tea.*—It was found possible to continue this throughout the year with all the ~~seven~~ varieties still under trial, as it was only found necessary to uproot part of the Burma plot for the new laboratory extensions, and this not until the last month of the plucking season. Six plots are still intact, and the trial is being continued on these through 1923.

Trial of annual against biennial pruning has been continued on the same area as above, and the results to date for both trials will be published shortly.

The plucking experiments begun in 1921 have given further valuable results, initial fertility yields have been obtained during the year on further series of plots at Tocklai and Borbhetta, which are being put under an experimental programme in 1923.

Lime experiments.—The plants on the series of plots at Tocklai replanted in December 1921 already show marked differences in development and condition. An experiment to test the value of lime in a manurial rotation was begun on 64 plots at Borbhetta, dressing of lime varying from nil to 80 maunds per acre being applied.

Pruning experiments.—The pruning experiment at Tocklai was continued and gave results of considerable interest, which, together with those previously obtained, are ready for publication early in 1923. Further experiments in collar-pruning at different seasons and in notch-pruning are now being started at Borbhetta.

The Cultivation experiment at Borbhetta was begun, and is now being further extended. Several trials were also carried out on the cultivation of young tea by means of various types of bullock-drawn implements and hand-cultivators, with very satisfactory results.

Nitrogenous manure experiments.—The trial of the comparative values of 5 different types of nitrogenous manure was continued on 18 plots, the second application of manures being made in April. This experiment is being extended by the addition of 12 more plots during 1923.

Experiments in soil acidity and accumulation of nitrates in the soil.—Manures were applied to 58 plots in April 1922 and separate records of yields have been kept for each plot, from which series of soil samples have been taken weekly by the Chemical Branch for analysis. A further series of fallow plots is being added to test the accumulation of nitrates in the soil. These experiments are further reported upon by the Chemical Branch.

Nursery experiments.—(1) The experiment at Tocklai on the manuring of nurseries has been completed. The results will be published in the Quarterly Journal for 1923.

(2) Cultivation of nurseries by means of "Planet" cultivators instead of hand-weeding was tried and proved very economical, and more efficient, subject to certain necessary alterations in the style of planting-out the seed. These have been introduced on 1922/23 nurseries.

(3) Experiments with various types of overhead shading are in progress.

(4) Trials of two methods of pruning of seedlings in the nursery prior to transplanting were carried out, one proving very satisfactory in spite of adverse conditions.

The experiment in transplanting of seedlings with and without the surrounding soil was continued at various seasons.

Seed selection experiments.—Two of these have been started on somewhat different lines.

Jungle experiment.—The experiment to test the effects of various types of jungle on the tea plant and its leaf yielding capacity has been started.

Experiments with green crops.—Several new green manures and cover crops have been sown and are under trial. A further series of results from the experiment in "*The Manuring of Green*

Crops" was published and discussed in Part I of the Quarterly Journal for 1922 (page 22). This experiment has been continued.

Flour phosphate experiment.—The comparative trial of Flour Phosphate against Bone dust was concluded and the results are under publication in Part III of the Quarterly Journal for 1922.

We are, Gentlemen,

Yours faithfully,

T. C. CRAWFORD, *Chairman.*

SAMUEL J. BEST.

J. A. MACBEAN.

CALCUTTA,
6th March 1923.

Note.—Mr. J. Lennox, a member of the Sub-Committee, left for England in January 1923 and has not therefore signed the report.

INDIAN TEA ASSOCIATION.

STATEMENT OF ACCOUNTS.

For the year 1922.

INDIAN TEA ASSOCIATION.

BALANCE SHEET as at 31st December 1922.

LIABILITIES.	Rs.	A.	P.	Rs.	A.	P.	ASSETS.	Rs.	A.	P.	Rs.	A.	P.
Sundry Liabilities	2,285	3	9	OUTSTANDING	...	...	...	4,716	0	0
CAPITAL ACCOUNT—							CALCUTTA SCHOOL OF TROPICAL MEDICINE—						
Balance as per last Account	4	86,178	13		Payments made during the year 1922	...	...	...	19,501	13	0
Add—Surplus Revenue	3	2,05,525	11								
			7	2,91,704	8		CASH—						
Transferred to Scientific Officers Account	0	2,00,000	0		In Imperial Bank of India						
							A/c Indian Tea Association	89,273	12	4			
CALCUTTA SCHOOL OF TROPICAL MEDICINE—													
Collections during the year 1922	6	6	A/c Calcutta School of Tropical Medicine	6,539	9	6	95,813	5	10
TOTAL Rs.	1,20,031	2	10	TOTAL Rs.	...	...	...	1,20,031	2	10

Examined and found correct.

LOVELOCK & LEWES,
Chartered Accountants.

H. M. HAYWOOD,
Secretary.

CALCUTTA, 12th February 1923.

INDIAN TEA

REVENUE ACCOUNT for the

EXPENDITURE.	Rs.	A.	P.	Rs.	A.	P.
Monthly Contribution to Bengal Chamber of Commerce	9,600	0	0			
Printing	6,051	1	6			
Petty Charges	1,053	4	3			
Stationery	591	8	0			
Stamps	2,603	13	6			
Telegrams	1,467	0	6			
Books and Newspapers	715	15	0			
Audit Fee, 1921	75	0	0			
Travelling	1,851	6	0			
Law Charges	874	4	8			
Propaganda Work	5,765	3	4			
Charges General	150	0	0			
International Labour Conference	1,789	10	6	32,588	3	3
Contribution to Assam Branch ... ..	...	...	...	1,200	0	0
Do. Surma Valley Branch ... ..	...	...	...	1,200	0	0
Indian Tea Association, London, Contribution for Office Expenses £1,000 ... ..	...	...	...	15,238	1	6
Surplus to Capital Account ... ..	...	...	...	2,05,525	11	3
TOTAL Rs. ... ..	...	...	...	2,55,752	0	0

Examined and found correct.

LOVELOCK & LEWES,

CALCUTTA, 12th February 1923.

Chartered Accountants.

ASSOCIATION.

year ended 31st December 1922.

INCOME.				Rs.	A.	P.	Rs.	A.	P.
Subscriptions	2,55,752	0	0
TOTAL Rs.				2,55,752	0	0

H. M. HAYWOOD,
Secretary.

ASSOCIATION.**Account.***31st December 1922.*

ASSETS.				Rs.	A.	P.	Rs.	A.	P.
TOCKLAI BUILDING—									
As per last Account	...	...	...	1,00,341	10	3			
Since added	...	...	...	22,872	5	3			
				1,23,213	15	6			
Less—Depreciation	...	...	...	13,143	1	8	1,10,070	13	10
CHEMICALS AND APPARATUS—									
As per last Account	...	...	...	602	10	10			
Less—Depreciation	...	...	...	486	11	10			
							115	15	0
NEW ENTOMOLOGICAL LABORATORY—									
Apparatus and Stores	...	...	...	11,146	0	6			
Less—Depreciation	...	...	...	1,114	9	7	10,031	6	11
New Entomological Laboratory Fittings	..			5,647	10	0			
Less—Depreciation	...	...	...	564	12	2	5,082	13	10
FURNITURE ACCOUNT—									
Tocklai Building "A"	...	...	...	401	15	3			
Less—Depreciation	...	...	...	40	3	3			
							361	12	2
Tocklai Building "B"	...	...	...	261	14	4			
Less—Depreciation	...	...	...	26	3	0			
							235	11	4
Tocklai Laboratory	...	...	...	159	8	8			
Less—Depreciation	...	...	...	15	15	3			
							143	9	5
New Building	...	...	...	724	9	10			
Since added	...	...	...	3,151	1	0			
				3,875	10	10			
Less—Depreciation	..	...	...	387	9	1	3,488	1	9
OUTSTANDING—									
Sundries	...	...	...	12,850	4	6			
Short course, 1922	...	...	...	366	2	3			
							13,216	6	9
CASH—									
In hand, Officer-in-charge Calcutta Central Office	...	...	...	189	7	0			
Do. Do. Tocklai Office	...	...	...	647	7	9			
Imperial Bank of India	...	...	...	22,326	10	0	23,163	8	9
TOTAL Rs.				...	...	...	1,65,910	3	9

H. M. HAYWOOD,

Secretary,

ASSOCIATION.

Account.

the year ended 31st December 1922.

INCOME.				Rs.	A.	P.	Rs.	A.	P.
Grant from Government of Bengal	...	...	...	4,000	0	0			
Do Do. Assam	...	...	...	12,000	0	0			
Contribution from Dooars Planters Association				2,336	11	0			
Do. Darjeeling Planters Association	...			500	0	0			
Do. Terai Planters Association	...			300	0	0			
Do. Assam Branch	...	...	...	4,756	1	4			
Do. Surma Valley Branch	..			2,733	12	7			
Do. South Indian Association, London				750	0	0			
£ 50 ... ..	...						27,376	8	11
Sale of Books	...	...	...	1,514	2	3			
Sale of Quarterly Journals	...	...	...	3,492	5	6	5,006	7	9
Deficiency in Revenue transferred to Capital Account	...	...	...	...	...	...	1,55,811	11	10
TOTAL Rs.				...	...	...	1,88,194	12	6

H. M. HAYWOOD,
Secretary.

INDIAN TEA ASSOCIATION.

Analysis of subscriptions for the year ended 31st December 1922.

No.	Names.	Amount.		
		Rs.	A.	P.
1	Messrs. James Finlay & Co., Ltd.	35,361	0	0
2	" Duncan Bros & Co.	24,329	8	0
3	" Williamson, Makor & Co.	23,347	8	0
4	" Oelavins Steel & Co.	22,307	8	0
5	" McLeod & Co.	17,233	0	0
6	" Bege, Dunlop & Co., Ltd.	15,885	12	0
7	" Shaw, Wallace & Co.	13,351	12	0
8	" Macneill & Co.	13,307	0	0
9	" Balmer, Lawrie & Co.	12,653	8	0
10	" The Planters Stores and Agency Co., Ltd.	12,154	0	0
11	" Kilburn & Co.	10,178	0	0
12	" Jardine, Skinner & Co.	8,583	8	0
13	" Andrew Yule & Co., Ltd.	8,116	8	0
14	" Davonport & Co.	5,763	0	0
15	" Barry & Co.	4,709	8	0
16	" Doocars Tea Co., Ltd.	4,045	8	0
17	" W. B. Crosswell & Co.	3,896	8	0
18	" Gillanders, Arbuthnot & Co.	3,714	0	0
19	" Mackinnon, Mackenzie & Co.	2,168	8	0
20	" George Henderson & Co.	2,195	2	0
21	" J. Mackillean & Co.	2,087	0	0
22	" The Indian Planters Agency Co., Ltd.	1,980	8	0
23	" Barlow & Co.	975	0	0
24	" Gladstone, Wyllie & Co.	960	8	0
25	" Samuel Fitze & Co., Ltd.	637	8	0
26	" The National Agency Co., Ltd.	633	8	0
27	" The Dehra Dun Tea Co., Ltd.	692	12	0
28	" Kettlewell, Bullen & Co.	512	0	0
29	Manager, Farn Tea Co., Ltd.	470	0	0
30	Messrs. Hoare, Miller & Co.	373	8	0
31	Manager, East Hopetown Tea Estate Co.	300	0	0
32	Messrs. Bharat Samity, Ltd.	285	14	0
33	The National Tea Co., Ltd.	235	0	0
34	Messrs. Walker Goward & Co.	225	0	0
35	Manager, Annfield Tea Estate	218	0	0
36	" Udhayabagh & Harbertpur Tea Estates	215	0	0
37	Messrs. Planters Guild	205	8	0
38	Manager, Rukni Tea Co., Ltd.	200	0	0
39	" Kowlagarh Tea Estate	194	0	0
40	" Taipoo Tea Association	178	8	0
41	" Raipur & Goruckpur Tea Estates	176	8	0
42	" Prithimpassa Wards Estate	175	0	0
43	" Goodrich Tea Estate	162	0	0
44	Messrs. Villiers Ltd.	146	0	0
45	" The Planters Society	125	0	0
46	Manager, Niranjapur Tea Estate	121	0	0
47	" Bunjara Tea Estate	97	0	0
48	Messrs. The Bengal Tea Co., Ltd.	75	0	0
49	Manager, Mokumpur Tea Estate	75	0	0
50	" Lakhnawalla Tea Estate	71	0	0
51	" Ambarni Tea Estate	65	0	0
52	Agent to the Raja Bahadur of Mymensingh	60	0	0
53	Manager, Kharwalla Tea Estate	40	0	0
54	" Jewangarh Tea Estate	37	8	0
55	Messrs. Mitra & Sons	30	0	0
56	Manager, Walibagh Tea Estate	30	0	0
57	" Pallakandy Tea Estate	20	0	0
58	" Chhandpur Tea Estate	17	8	0
TOTAL Rs.		2,55,771	4	

INDIAN TEA ASSOCIATION.

GENERAL COMMITTEE.

CORRESPONDENCE,

&c.

ASSAM BRANCH.

INDIAN TEA ASSOCIATION.

The Minutes of the thirty-third Annual General Meeting of the Assam Branch, Indian Tea Association, held at Tezpur on Saturday, the 11th November 1922, at 11 a.m. (Local).

PRESENT:

MEMBERS.

MR. W. E. H. Grayburn, M.L.C.	Chairman.
„ A. Moffat, M.L.C.	... Vice-Chairman.
Col. H. Garbett, V.D.	... Budla Beta Tea Co., Ltd.
MR. G. E. Moore....	... Panitola T. E.
„ J. G. Rose ...	... British Indian Tea Co., Ltd.
„ W. H. Woodward	... Tingri Tea Co., Ltd.
„ D. Slimmon, ...	... Jorehaut Tea Co., Ltd.
„ S. O. Jackson, (by proxy, Mr. Slimmon)	... Moabund Tea Co., Ltd.
„ C. Ingram ...	... Rungajaun Tea Co., Ltd.
„ A. Locket ...	... Borsapori Tea Co., Ltd.
„ H. Wilson ...	... Jamguri T. E.
„ A. Chrystall, ..	... Amluckie Tea Co., Ltd.
„ W. Meldrum, ...	... Kondoli T. E.
„ G. Stewart, ...	... Kellyden T. E.
„ O. A. Abbott ...	... Koliabur T. E.
„ M. H. Clarke...	... Seconee T. E.
„ R. J. Ramsay ...	... Jiajuri T. E.
„ S. J. King Baker	... Sakomato Tea Co., Ltd.
„ A. Bannerman	... Dhullie T. E.
„ R. V. Yates ...	... Monabari T. E.
„ L. R. West ...	... Hoograjuli T. E.
„ W. Rogers ...	... Gingia T. E.
„ Robt. Johnstone	... Nahor Rani T. E.
„ P. H. G. Brass	... Do.
„ F. B. Mannen	... Borjuli T. E.
„ H. M. Lee ...	... Do.
„ C. G. Causton	... Namgaon T. E.
„ E. W. Lucas ...	... Sonajuli T. E.
„ F. R. Levinge	... Dhulapadang T. E.
„ Geo. Gothorp ...	... Do.
„ Hugh Dining ...	... Sessa T. E.
„ J. W. Muirhead	... Do.

Mr. L. Church ...	... Deckajulie Tea Co., Ltd.
„ A. H. Mortimer ...	... Phulbari T. E.
„ F. B. Smith ...	... Do.
„ D. Montagnon ...	.. Modopee T. E.
„ B. F. Oliver ...	... Addabari T. E.
„ C. B. H. Hindly ...	... Do.
„ J. Mitchell ...	... Thakurbari T. E.
„ F. C. Mack ...	... Kolony T. E.
„ C. H. Witherington ...	... Rupajuli T. E.
„ Geo. D. Ross ...	... Kuttalguri T. E.
„ H. S. Spouncer ...	... Bengal United Tea Co., Ltd.
„ G. Gadd ...	... Do.
„ D. Keith Murray ...	... Do.
„ A. G. W. Dunkerley ...	... Tarajuli T. E.
„ A. V. Laws ...	... Do.
„ B. F. Walker ...	... Ghoir Allie T. E.
„ Monomohon Lahiri ...	... Nilphamari Union Tea Co., Ltd.
„ F. G. Metcalfe ...	... Bamgaon T. E.
„ O. W. Chrichton ...	... Dhendai T. E.
„ T. S. Cronhelm ...	... Sonabheel T. E.
„ Percy Briscoe ...	... Kacharigaon T. E.
„ S. Thomson ...	... Dibru-Darrang T. E.
„ C. Ashwin ...	... Chardwar T. E.
„ W. Gray ...	... Orang T. E.
„ E. K. Stewart ..	... Bateli T. E.
„ W. Briscoe ...	... Sapoi T. E.
„ A. E. Corrie ...	... Dhunseri T. E.
„ D. M. Somerville ...	... Hattigor T. E.
„ A. G. Smith ...	... Mazbat T. E.
„ J. A. Kennedy ...	... Orangajuli T. E.

GUESTS.

The Hon'ble Mr. W. J. Reid, Finance Member, Assam.		
C.S.I.		
A. J. Milligan, Esq., M.A., I.C.S. ...	Chairman, Assam Labour Board.	
Col. W. M. Kennedy, I.A. ...	Travelling Superintendent, Tea Districts Labour Association.	
T. C. Crawford, Esq., M.L.C. ...	Chairman, Indian Tea Association.	
J. Ramackers, Esq., J. A. MacBean, Esq., R. D. Mackie, Esq.,	} ... Members ... President, Darjeeling Planters' Association.	
P. H. Carpenter, Esq., F.L.C., F.C.S.		Chief Scientific Officer.
N. E. Parry, Esq., I.C.S.		Deputy Commissioner, Darrang.
Col. W. D. Ritchie	Civil Surgeon, Darrang.	
G. Reid Shaw, Esq.	Executive Engineer, Teampur.	

Capt. G. A. Nevill	... Political Officer, Balipara Frontier Tract.
Dr. Charles E. P. Forsyth	... President, British Medical Association, Assam Branch.
„ E. T. Jameson	... Hon. Secretary, „
J. E. D. Moore, Esq.	... Solicitor, Tezpur.
W. B. Urmson, Esq.	.. Joint Agent, R. S. & I. G. N. Ry. Co. Ld., Tezpur.
G. Woodland, Esq. ...	... Lamabari T. E.
J. B. White, Esq. ...	... Baghmari T. E.
J. G. S. Muirden, Esq.	... Bettybari T. E.
R. Rees, Esq. ...	...
E. Hicks, Esq. ...	...

E. Stuart Roffey, Esq., M.L.C., *Secretary*.

Mr. W. E. H. Grayburn having taken the Chair the Secretary read the notice convening the meeting.

The Chairman then addressed the meeting as follows:—

GENTLEMEN,—The Annual General Meeting of this Association should have been here in November last, but, as the Local Sub-Committee found this was impracticable, it was decided in March last that this meeting should be held in Tezpur. I need hardly say I am very gratified at finding such a representative gathering and on behalf of all members, I extend a very hearty welcome to all our guests, more especially to those who have travelled long distances in order to attend here to-day. I know the Hon'ble Mr. W. J. Reid has made a special effort to attend this meeting and the same remarks apply to Mr. Crawford, the Chairman of the Indian Tea Association, Calcutta, Mr. Milligan and Col. Kennedy and trust that these gentlemen will at the close of the meeting address you on matters relating to the industry. As you are aware Sir John Kerr has recently been appointed Governor of Assam and this Association thereupon addressed to him a letter of congratulation and welcome and assurance of support, which, from the reply received, was appreciated. I am glad to say he is visiting some of the plains districts of this Valley during December next and I need hardly say that we shall be very glad to discuss with him pending and future matters in connection with the tea industry. It is with very great regret I have to inform all members of the Association that, owing to ill health, Mr. Moffat, your Vice-Chairman, will shortly take leave and, in consequence, has resigned the Honorary Vice-Chairmanship and his membership of the Assam Legislative Council. Mr. Moffat is, I think, well known to most members of the Association as a very able and most industrious member of the planting community. His work for the Association has always been ungrudgingly given and his opinion and

advice have been invariably sound and his resignation will, therefore be a great loss to this Association. I take this opportunity on behalf of all members to cordially thank him for the time, trouble and energy that he has expended on behalf of the Branch and to wish him a very speedy recovery. The thanks of all members are also due to the General Committee for the strenuous work they have carried out during the past year on behalf of the Association. Since the last Annual General Meeting the industry has been through an anxious time and the General Committee have had to make numerous important decisions and to expend considerable time and energy in relation thereto. In connection with this work I will now mention some of the more important matters which have arisen during the past year.

FINANCIAL POSITION OF THE ASSOCIATION AND THE JUBILEE WARD.

From the accounts of the Association and the Jubilee Ward 1921 published in the proceedings for January last you will have observed their financial position and I need not, therefore, further refer to them.

The membership of the Association still continues to increase, eight gardens with an acreage of 5,615 acres having joined the Association during the year. The area now represented by the Association amounts to 234,973·92 acres as against 228,108·76 acres last year, being an increase of 6,865·16 acres, consisting of the above mentioned area of 5,615 acres and 1,250·16 acres in respect of new gardens and extensions of existing members' concerns.

The following is a list of new members:—

1. Rupai Tea Co., Ltd. in Doom Dooma Circle with	1,040	Acres.
2. Ledo T. E.	579·33	"
3. Thanai T. E.	661	"
4. Borpatra T. E.	620	"
5. Behora T. E.	853·33	"
6. Shakomato Tea Co., Ltd., Bishnath	1,968	"
7. Dhullie T. E.	450	"
8. Bateli T. E.	343·33	"
TOTAL ...	5,615	Acres.

POLITICAL SITUATION.

Thanks to the active steps taken by the local Government this year to suppress violence and other illegalities, which were rife in the province in the early part of the year, the political situation has vastly improved and I trust that the present normal times may long continue. The Association have for many years past been of the opinion that the protective forces of the province were insufficient and some years since addressed the local Government asking for a considerable increase in the strength of the Armed Police. Your representatives in the local Council have this year strenuously supported the suggestion for such increase and I am glad to be able to report that the increase has been sanctioned and the funds, therefore, provided. The following is an extract from Mr. Botham's speech in the Council in September last on this subject :—

“The strength of the Armed Police Reserve before reorganisa-
“tion was 76 constables and 6 Head Constables in Sylhet, 26
“Constables and 2 Head Constables in each district of the Assam
“Valley, and 12 Constables with one Head Constable in Cachar.
“The sanctioned staff of officers was 7 Sub-Inspectors and 5
“Inspectors, but for some years only 3 of the Inspectors' posts have
“been filled. I think, Sir, these figures only have to be stated for
“their inadequacy to be realised. The Officers responsible for the
“peace of the district had for some years complained that their
“forces were insufficient, and Government had recognised this at
“any rate from the time of the Doom Dooma riots about two years
“ago. The events of the past year brought matters to a head and
“Government decided that it was necessary, if the Armed Police
“Reserve was to carry out its duties efficiently, to increase the
“force to 102 Constables, 8 Head Constables and 2 Sub-Inspectors
“in Sylhet and Lakhimpur, 76 Constables and 6 Head Constables
“and 2 Sub-Inspectors in Sibsagar, and 51 Constables, 4 Head
“Constables and 1 Sub-Inspector in the other districts. They
“proposed to fill the two vacant posts of Inspector and in addition
“to appoint 2 additional Inspectors. With the usual provision for
“leave and sickness reserve these proposals involved a total addition
“of four Inspectors (four, that is, as compared with previous actual
“strength, or 2 as compared with the previous sanctioned strength),
“5 Sub-Inspectors, 23 Head Constables and 347 Constables.”

REPORT OF THE ASSAM LABOUR ENQUIRY COMMITTEE, 1922.

• All of you are aware that the Report of the Assam Labour Enquiry Committee and the Government Resolution thereon were published last month and doubtless a large majority of those present here to-day have read both documents. It is needless for me to point out that their contents are of primary importance to the tea industry and that they should be carefully perused by every member of the Association. In referring to the Report and Resolution I propose to confine myself to that portion which relates

to this Valley only, as it is to this Valley alone that the jurisdiction of this Association extends. I think I can say without hesitation that the Report fully bears out our contentions that the industry had nothing to fear from a detailed enquiry into its working. That the enquiry was carried out in the most detailed manner is apparent from a perusal of the evidence and the Report. So far as I can see practically the only abuses disclosed after this detailed enquiry relate to an infinitesimal number of Act XIII contracts. The Report states that the proportion of Act XIII cases instituted in 1920-21 is about 59% of the total number of contracts and the minority Report points out that during the year ending 30th June 1921 the number of complaints of non-fulfilment of contracts was 6 of 1% and 024% were sentenced to imprisonment. I have no wish to minimise the importance of the abuses which have been disclosed and which to put it mildly are very regrettable but, as I have before stated, their proportion is infinitesimal and in the words of the Government Resolution "these must still be viewed "in their right numerical proportion which the anxious consideration given to them by the Committee may to some extent have "had the effect of disturbing." I now propose to give you a short summary of the conclusions arrived at by the Committee and the local Government on the terms of reference which were as follows:—

(i) to enquire whether the remuneration in money payments together with the concessions received by the coolies in the way of free housing, medical attendance, cheap rice, clothing, garden land, etc., is sufficient to maintain the labourers in health and reasonable comfort.

(ii) to enquire whether it is possible and desirable that the indirect remuneration represented by the above mentioned concessions should be converted into an increase of money wages, and to make any recommendation which seems desirable for improving the conditions of labour.

In connection with reference number (i) the question of wages paid in each Sub-division has been exhaustively dealt with by the Committee and the following are the Committee's remarks in respect of the different Tea districts in this Valley:—

LAKHIMPUR SUDDER.

The Committee have no hesitation in coming to the conclusion that in gardens in Lakhimpur Sudder, though there may be one or 2 exceptions, labour is adequately remunerated.

NORTH LAKHIMPUR.

It is clear that the labourer is getting a decent living wage, which the managers estimate at Rs. 8 for a man and Rs. 7 for a woman.

DARRANG SUDDER.

The Committee are prepared to say that on the whole the average coolie in Darrang Sudder receives a decent living wage. The wage returns show a steady advance since 1914.

MANGALDAI.

The Committee think it reasonable to hold that where gardens have realised the increased cost of living and have taken steps to enable the labourers to meet it, a decent living wage is paid.

SIBSAGAR SUB-DIVISION.

The wage returns especially from 1920 show a steady rise and point to the conclusion that the labourer is receiving an adequate wage.

JORHAT SUDDER.

The wage returns show a satisfactory increase and the Committee, on the information at their disposal, think that the coolies on the gardens in the Jorhat Sub-Division are receiving a decent living wage.

GOLAGHAT.

There are gardens where the rates seem low, but the Committee are satisfied that on the whole the coolies are adequately remunerated.

NOWGONG.

The Committee are satisfied that the coolies earn a decent living wage.

In para 123 of the Report the Committee state that "stress has rightly been laid on the necessity of taking into consideration 'Joint family earnings in the case of tea-garden labourers' and in calculating such earnings they have adopted Mr. Melitus' standard of an average working family, as consisting of one working man, one working woman and 3/10 of a working child. The figures tabulated below show the family earnings calculated on the average

daily working strength. The last column indicates the percentage of increase in 1922 as compared with 1914:—

District.	1914.			1922.			Percentage of rise.
1	2			3			4
	Rs.	A.	P.	Rs.	A.	P.	
Lakhimpur Sdr. ...	18	2	4	21	15	2	21
North Lakhimpur ...	15	13	10	20	4	3	28
Darrang ..	14	14	10	18	15	8	27
Mangaldai ...	15	11	5	18	15	4	21
Sibsagar ...	15	15	11	20	1	0	26
Jorhat ...	16	7	7	18	0	11	17
Golaghat ...	14	0	11	17	7	4	25
Nowgong ...	16	11	9	18	8	10	11

With regard to Nowgong the Committee state:—"The rise in "Nowgong is much the lowest in the Assam Valley. But in 1914 the average earnings in that district exceeded those of all other "districts in that Valley except Lakhimpur Sudder". In the face of the above figures I consider that it was impossible for the Committee to have come to any other conclusion on the 1st term of reference than that stated in Para 128 of their Report, viz., "they are satisfied, however, that, speaking generally, the remuneration is adequate on gardens in the Assam Valley." The views of "the Local Government on the portion of the Report relating to wages paid throughout the province, as set out in their Resolution, are that "they accept without hesitation the findings as to the adequacy or inadequacy of the wages given in each Sub-Division." The practical suggestions of the Committee and the Government are set out in para 9 of the latter's Resolution which reads as follows:—

"9. Paragraph 129 formulates the practical suggestions, of "the Committee. They advise that the district Sub-Committees "should recommend what they consider to be a decent monthly or "daily rate of wage, which is not to be a mere subsistence allowance, but a wage that will suffice to keep the labourer in health

“and reasonable comfort with the possibility of saving a little. Few would quarrel with the interpretation placed on these terms in paragraph 96 of the Report. They consider moreover that this should be a wage which the average coolie can earn in a reasonable time, and that in fixing it no regard should be paid to ticca earnings by which it may be supplemented. The Government accept these recommendations. They of course recognise that economic factors must have full play. It is not possible to insist on all gardens in the same area having identical standards of task or wage. But what the Government desire is that the Sub-Committee should be authorised to propose a standard rate for their districts and to bring to the notice of Agents and Directors and the Association any refusal on the part of individual concerns to fall in with their suggestions. His Excellency in Council believes with the Committee that Managers are a reasonable and fair-minded body of men, and is convinced that the Sub-Committees are in the best position to say what is a fair task for a decent living wage.

“10. The same paragraph contains the answer to the objection taken in the minority Report that the expression ‘working overtime’ has not been defined. To sum up the Governor in Council is definitely of opinion that the standard wage for the standard task, on the performance of which, as the Committee observe elsewhere, employers might reasonably insist, should apart from ticca earnings be sufficient to provide the labourer of average capacity and industry with wholesome food, sufficient clothes and a little money over. It may be difficult to devise a task which an old and experienced coolie could not perform in less than the six hours which may be taken as a reasonable working day; on the other hand the average coolie will take longer than the three or four hours suggested in the Minority Report to earn the standard wage. With the recommendation that the rate of wages should be fixed on the assumption that a coolie has no cultivation or other subsidiary means of livelihood the Governor in Council also agrees.”

I need hardly say that these suggestions will be very carefully considered by your General Committee at the close of this meeting and you will be duly advised of their decision.

With regard to the 2nd term of reference the following is an extract from para 70 of the Report:—

“The view of the Committee as regards housing, medical attendance and land for cultivation is that though there is a theoretical possibility of converting these concessions into a money equivalent this is impracticable and undesirable both from the point of view of the labourer and of the garden. As regards rice and clothing concessions the Committee think that the labourer should have the opportunity of earning a sufficient wage

"without working overtime to enable him to buy rice and clothing in the open market, unless they are abnormally dear, when he might reasonably expect the garden to come to his assistance".

The Government Resolution on the subject is contained in para 5 and reads as follows:—

"The Committee, majority and minority alike, are agreed that it would be both impracticable and undesirable from the point of view of the labourer as well as of the garden to convert into a money equivalent the various benefits direct and indirect which the labourer now receives; and though such conversion would certainly not be without advantages, political and administrative, the Governor in Council feels that he must accept the answer to the first part of the second question put to the Committee."

I have now referred to the principal points mentioned by the Committee and the Government with regard to the 2 terms of reference.

The report as you are aware contains a Chapter on the Administration of Act XIII and discloses certain abuses in connection therewith, to which I have already referred, in consequence of which the Government in their Resolution state:—"In view of all these considerations the Governor in Council accepts the recommendation of the majority of the Committee that the time has come when in the interests of the industry and of the labourers alike the Act should cease to apply to tea gardens in Assam". All I have to say on this subject is, that, while we may differ as to the advisability of its retention, there can be no doubt that those who desire the Act to remain, will have to thank those who have been guilty of abusing its provisions if it ceases to apply to Assam. In this connection I wish to particularly draw the attention of all members to the following extract from para 17 of the Government's Resolution:—

"The practice of placing newly imported labourers under contract immediately on their arrival on the garden is rightly condemned by the Committee. The increased recruiting facilities described in paragraphs 167 and 168 were given on the understanding that only free labourers would be recruited. There has been a literal fulfilment of this condition in so far that Act VI of 1901 has not been used, but the Committee of 1906, who are quoted in paragraph 179 of the present Report, strongly deprecated the demanding of contracts even under Act XIII from intending emigrants in the recruiting districts. The Government of Assam cannot but hold that the placing of new immigrants under such contracts immediately on their arrival on the garden is a breach of the spirit, if not of the letter, of the understanding made with

"the Governments in whose territories recruiting is conducted, and
"this opinion will be brought prominently to the notice of district
"officers".

Now in justice to the members of this Association, I may say at once that the local Government were not of this opinion in 1914. However they have now clearly stated their views and, if the present recruiting concessions are not to be jeopardised, as well as any fresh proposals to be put forward to make recruiting easier and cheaper as mentioned in para. 19 of the Government's Resolution, it behoves every member of the Association to personally see that no new coolies are either put under Act XIII, or any civil contract or agreement, or their names written up in an agreement book, on their arrival on the garden, I wish to particularly emphasise the fact and impress it on all members that, if these directions are not strictly complied with, in all probability recruiting concessions will be withdrawn, which I need hardly say would be disastrous to the industry.

As regards the last few lines of para 206 : I consider the Committee are unnecessarily hard on the Local Agents in connection with what they term "disastrous recruiting experiences of 1918-19." Nearly a quarter of a million souls were sent up from the recruiting districts, more than double the best previous year, viz. 1915-16. In 1918-19, in addition to famine conditions, influenza was rampant all over India. Under the circumstances the results on health figures were bound to be bad. From what I saw in that season the wonder is they were not worse. In my opinion the best check would have been Mr. Milligan's suggestion, viz. "I should advise gardens to recruit only the labour which is suitable for them and they should not take advantage of famine or other similar conditions to rush up a large number of coolies many of whom die or abscond." Wise words, and I trust, if in the future famine conditions prevail, Mr. Milligan's words will be remembered. The Report contains suggestions for promoting the general welfare and contentment of the labourer to which I would refer members and also to the inspection of tea gardens by Government officials. With regards to the latter, para 207 states as follows :—

"The Committee are of opinion that if ordinary inspections are
"to be continued it will be necessary to issue instructions for the
"guidance of inspecting officers. They have been struck with the
"meagreness of detail which is a characteristic feature of ordinary
"inspection reports. Their utility would be considerably enhanced
"if they contained more information with regard to wages and the
"general conditions of labour. On more than one garden, members
"have found the wage returns inaccurately compiled. The
"inspecting officer might occasionally check the accuracy of the
"figures. Returns showing low cash earnings often convey a wrong
"impression. A reasonable explanation may lie in the fact that the

"labourers have a considerable area of rice land: of it may be the case that they are underpaid. The general indebtedness of the labour force to the estate is an important point and should not be overlooked. Had inspections been less perfunctory, irregularities in the working of Act XIII would have been noticed and probably rectified. Mortality statistics, especially as regards the deaths of children, might receive greater attention. The treatment of anæmia, the assistance given to pregnant women and conservancy arrangements provide suitable subjects for comment. The Committee are of opinion that it would be a mistake to discontinue inspections".

You have probably noted the fact that in my remarks on this subject I have, with one exception, omitted all reference to the minority Report. It is fully discussed in the Government Resolution and apparently arrives at the same conclusions as the Majority Report on the point of reference with regard to wages and concessions. I would, however draw attention to the Minority Report's mention of the export duty on tea. I would go further than they do in blaming the Government of India for economic grievances. I consider the action of the Government of India, in raising the cotton duties and so increasing the cost of cloth, caused a very serious economic grievance not only for our labour, but for labour all over India. To me their action was weak, in that the duty was not to be of general benefit to the country, but to help a small group of merchants to earn large dividends easily. In concluding my remarks on this important subject I trust I can on behalf of the members of the Association assure the local Government in the terms of their resolution that "up to the full limits of the economic capacity of the industry effort will be made to meet the changing conditions of the present day."

LABOUR POSITION.

Owing to the disappointing recruiting results of the last two years the labour question has assumed a very serious position, and, if a speedy remedy is not found, it will undoubtedly mean the abandoning of large areas of productive tea and a consequent considerable shortage in crop. For some time past concerns have already had to abandon the cultivation and plucking of certain areas and this tendency will undoubtedly increase rather than diminish, if recruiting prospects and results do not improve. I cannot do better than quote the remarks on this subject contained in the Annual Report on the working of the Assam Labour Board during the year ending the 30th June last which are as follows:—

"The position in many Assam tea gardens at present is one of acute labour shortage. The disappointing results of the past season have aggravated the position and unless labour can be

"obtained in large numbers a critical situation will speedily arise and the reviving prosperity of the industry will receive a serious set-back. Unless there is scarcity in the recruiting districts the conditions under which Assam has to recruit appear to be fatal to success. During the past year, Chota Nagpur has practically ceased to be a productive field, as also the United Provinces, Orissa, Ganjam and Vizagapatam have also been exceedingly disappointing."

"The principal reasons for the failure of Assam are :—(1) Good crops which have reduced the numbers of those who required to emigrate. This is a passing condition and as in India prosperity invariably stimulates the birth-rate there will always be a surplus population unable to support themselves in the locality of their birth. (2) Competition in the shape of industrial development nearer the homes of the labourers than the ultima Thule which is Assam. This factor promises to become annually more serious. (3) Competition in the shape of rivals in the labour market who are unfettered by any Acts or restrictions. Assam may only recruit by the unaided efforts of garden-sirdars duly accredited to local Agents. Unless the garden sirdar has relatives and friends to recruit he is the most useless type of recruiter, even in his home district, and if it is sought to open out new connections in new districts the unaided garden sirdar is almost helpless.

"The tea industry is faced with the necessity of finding and exploiting new recruiting grounds; and if it is to be successful in maintaining its existing connections and in opening up new sources of labour supply some relaxation of existing restrictions seems imperative. New recruiting grounds can be found; India's supply of suitable agricultural labour is far from being exhausted. In this connection, the Board are glad to be able to record that the Government of Madras have now adopted a very sympathetic attitude towards the Assam plea for equal rights to recruit in that presidency with other employers in India and beyond the seas. The Board are also glad to record that they are hopeful that when a practical proposal is drawn up for relaxing the restrictions of Assam recruiting procedure, that proposal has every chance of sympathetic consideration in various provinces, probably in all provinces. In taking up this attitude, the Board are not oblivious of the past and would strongly oppose any proposal which seemed to afford a medium for the recrudescence of the old abuses. The Indian Tea Association as a body are so firmly resolved that there must be no risk of this, that their proposals are more likely to be characterised by extreme caution than by eagerness for total emancipation.

"The increasing number of employers of immigrant labour in Assam outside the tea industry is a factor in the problem which cannot be ignored. Their recruitment is all subject to the same restrictions as that of the tea gardens, and these restrictions constitute an even more serious handicap to new enterprises than

"they do to tea gardens. It should be borne in mind that tea was not originally opened out in Assam under such restrictions. It would have been impossible. It seems hard that sugar and other enterprises should have to begin under so serious a handicap. When these restrictions were imposed, nothing but tea was contemplated, but nothing was exempted. On the other hand, it is not desirable that recruiting facilities should in future be given to other employers in which the tea industry does not equally participate."

I will only add that this subject will be discussed by the General Committee at the close of this meeting and as Mr. Milligan and Col. Kennedy are present I will ask them to be good enough to give us their views at the close of this meeting.

INDIAN FACTORIES ACT AND RULES PASSED THEREUNDER.

During the past year your General Committee have been engaged in considering most important legislation affecting the tea industry. Of this legislation the Indian Factories Act has already been passed and is now in force. The draft rules in relation to Bengal have been published for criticism, but, to date, those for Assam have not yet been sent this Association for perusal. I can assure you that this Association has strenuously pointed out on several occasions to the local Government the difficulties that will arise in endeavouring to strictly enforce the provisions of the Act in connection with tea factories and I trust that it will be found at a later date that our representations have been appreciated, and that a large latitude will be allowed the industry in carrying its clauses into effect.

WORKMEN'S COMPENSATION BILL

The draft of this Bill has recently been published for criticism and will be considered by a Joint Committee of the Council of State and Legislative Assembly possibly in December next. In so far as the tea industry is concerned it will affect only those persons who are employed in tea factories. The Bill does not apply to persons in receipt of a salary of more than Rs. 300 per month. Shortly stated the proposed compensation is as follows:—

Where death results from the injury:—

- | | |
|---------------------------------|---------------------|
| (1) (a) In the case of an adult | ... 30 months wages |
| (b) " " a minor | ... Rs. 50/- |

(2) Where permanent total disablement results from the injury:—

- | | |
|-----------------------------|---------------------|
| (a) In the case of an adult | ... 42 months wages |
| (b) " " a minor | ... 84 " " |

(3) Where permanent partial disablement results from the injury :—

- (a) In the case of certain specified injuries a percentage varying from 5 to 70% of the compensation payable in the case of permanent total disablement.
 - (b) In the case of injuries not so specified such percentage of the compensation payable in the case of permanent total disablement proportionate to the loss of earning capacity.
- (4) Where temporary disablement, whether total or partial, results from the injury a $\frac{1}{2}$ monthly payment during the disablement or for 7 years, whichever is shorter.
- (a) In the case of an adult ... $\frac{1}{4}$ monthly wages or Rs. 15/- whichever is less.
 - (b) „ „ a minor ... $\frac{1}{2}$ monthly wages or Rs. 15/- whichever is less.
- (5) If the accident is directly attributable to (a) drink or drugs (b) disobedience to an express order or (c) the removal of a safety device, compensation will only be due in the case of death or permanent total disablement at the rate of :— $\frac{1}{2}$ compensation to which workmen otherwise entitled.

No provision is made for the case of self-inflicted injuries, as injuries so caused would not be held to have arisen from an accident. Certain maxima compensations are fixed which I do not think will ever affect the industry. The General Committee, Indian Tea Association, Calcutta, when considering the original proposals stated it was not considered necessary to suggest that any legislation for workmen's compensation should exclude tea factories, and with this opinion I agree. So far as my experience goes very few accidents occur in tea factories and I, therefore, trust that the industry will have little need for recourse to the Act in future. In any case employers can, of course, cover their risk by insurance.

INDIAN BOILERS ACT.

The draft of this Bill has also been published for criticism, its object being to secure uniformity throughout India in all technical matters connected with boiler regulation, for example, standards of construction, maximum pressure, etc. and to insist on the registration and regular inspection of all boilers throughout India. So far as I can see there is no objection to this Bill.

INDIAN INCOME-TAX ACT, 1922.

You should be all aware of the present position with regard to Income-tax and that 25 per cent. of the profits of tea concerns are now to be assessed to income-tax. Apart from this, Government proposed to assess tea garden Managers and Assistants in respect of their perquisites and rent-free residences occupied by them. Legal opinion was obtained to the effect that tea garden Managers and Assistants were not liable to income-tax in respect of houses which they occupy rent-free, and in consequence the Indian Tea Association, Calcutta, arranged for the institution of a test case by a company appealing against the assessment made in respect of rent-free quarters. This course has, however, been postponed to enable the Board of Revenue to consider the legality of such assessment.

IMPORT DUTY ON TEA CHESTS.

In July last the Local Government addressed the Association on this subject, pointing out that the duty on wood and timber as raw material and also that on wooden manufactures generally was 15 per cent. *ad valorem*, whereas a preferential rate of $2\frac{1}{2}$ per cent. was imposed on tea chests, whether imported entire or in sections. The Government stated that it had been represented to them that this special rate originated as a concession to the tea industry at a time when the chests of the class imported were not made in India, that it was no longer justified, inasmuch as chests of the same class were now manufactured in India, and that the industry which had been established in this province for the manufacture of good tea chests was unfairly treated in being compelled to compete with foreign articles at specially favourable rates of import duty, and the Government requested this Association's views on the matter. These views were subsequently submitted, it being pointed out that your General Committee were practically unanimous in strongly protesting against any increase in the present rate of import duty, the reasons for such opinion being given.

TEA CESS.

In reply to recent enquiry this Association have agreed to the renewal of this Act for the further period of 5 years as from 1st April 1923.

SALE OF TEA WASTE.

This subject has again been before your Committee and both the Calcutta Association and the Indian Tea Cess Committee have been advised of the position, and all members have been asked to abstain from the sale of tea waste and sweepings, except on a distinct guarantee that it will be shipped ex-India for chemical purposes. The Calcutta Association have stated they understand that considerable quantities of tea sweepings and low grade dust and tea unfit for human consumption find an outlet locally, and that the effect of permitting such rubbish to pass into local consumption cannot fail to exercise a deterrent influence on the spread of tea drinking among the Indian population. As India is now the second largest consumer of tea in the world I trust all members will make a point of declining to dispose of waste and sweepings, except in the manner ~~above~~ mentioned.

ROAD, RIVER AND RAILWAY COMMUNICATIONS.

In April last the attention of the local Government was drawn to this Association's very lengthy letter of the 23rd May 1918 forwarding a statement showing the main roads which, in the opinion of the Association, should form the communication between the respective districts of this Valley and upon which it was requested future grants should be concentrated. Owing to want of funds I regret to say that very little, if any, improvement has been made to the main roads mentioned. Sir William Marris speaking at the Durbar held in Shillong on the 27th March last stated as follows :—

“For the moment there is nothing for it but economy and patience. They are not exhilarating terms, but they have this virtue that they impose on us a period for examination and reflection, leisure for ensuring that when we come to put our new scheme into force they shall at all events be no shallow opportunist ones but well and carefully considered.”

In connection with the above statement the local Government were asked by this Association in April last if they had yet decided on any well and carefully considered scheme for metalling roads and building culverts of sufficient strength for motor transport, so that when funds permit, work thereon could be immediately commenced. I regret to say that although two reminders have been issued the local Government have apparently not yet prepared any such scheme. I can assure members that this Association will continue to press for its early preparation. On the general question of the road communications of the Valley there is no doubt that little permanent improvement can be made during the present financial stringency, and, in respect of Local Board roads at any rate, it must be left entirely in the hands of the tea planting members of such Boards to obtain the improvements to those roads which they consider of primary importance in their districts. The local Govern-

ment have no control over Local Board grants after they have been allotted to such Boards. As a member of the Assam Railway and Steamer Advisory Board I attended a meeting in Shillong on the 15th September last at which questions relating to the Chappermukh-Silghat, the Jorhat Provincial, the Dibrugarh-Amguri and Balipara-Lokra Railways were discussed. I may mention the Agent E. B. Railway stated a dining car was being built and would run on the line from Amingaon to Santahar. With regard to the Chappermukh-Silghat Railway, owing to the failure to make the connection with the river, the local Government have decided not to pay their share of the subsidy until the connection is made. Owing to the loss of about Rs. 64,000/- per annum on the Jorhat Provincial Railway and the necessity for new rolling stock, and a heavier section rail, several schemes were discussed with a view to retrieve the position, with the result that a traffic expert has been asked to go into the working of the Railway to see if matters could be improved. The survey of the Dibrugarh-Amguri line has been finished, but owing to lack of funds, nothing further has been done to date. The survey of the new line to Lokra in this district has been sanctioned and I understand Messrs. McLeod & Co. will build the Railway, the local Government lending the money. Owing to the financial stringency no new schemes were discussed at the meeting.

OPIUM AND GANJA SMOKING.

Your General Committee and your members of Council have always expressed their approval of the necessity for the prohibition of opium and ganja smoking. Consumption of opium fell from 1,614 mds. 35 srs. in 1920-21 to 1,048 mds. 14 srs. in 1921-22 and that of ganja 632 mds. 29 srs. to 452 mds. 18 srs. for the same period. The reasons given for the decrease in the Excise Report for 1921-22 are (1) the enhanced retail price, (2) the picketing of shops by non-co-operators and (3) rationing system and closure of some opium shops. The system of registration and census of opium eaters was undertaken but, owing to the non-co-operation movement, district and other officers who were asked to supervise the census had little time to devote to it. The registration and census is being continued this year and better results are expected. The following extract on this subject from the Excise Report for 1921-22 may be of interest to members :—

“During the year there was a discussion in Council about the introduction of a system in the province by which opium could only be sold to registered consumers, each of whom would be given a ticket on which would be entered the monthly ration fixed for the consumer and the amount sold with the date. This is practically the Burma system and is being tried as an experiment in the Sadiya Frontier Tract, the Naga Hills, the Balipara Tract and the North Cachar Hills. The difficulties of introducing such a system for the whole province, where the total number of consumers is probably

“about a lakh, would be very great, and I am of opinion that it would be almost impossible to prevent smuggling on a large scale unless the other provinces of India and the Native States can be induced to adopt similar methods. Even then we should have to guard against the importation of opium from the other opium-producing countries of the world, chiefly China, Arabia and Turkey. Moreover, the evidence is by no means conclusive that the system has been a success in Burma where it has been in force for over 25 years, and the conditions in Burma are much more favourable than they are in this province. The present policy of Government of restricting issues and increasing the price gradually is being fairly successful and it is believed that the habit of smoking opium at any rate is less common than it was. The question of introducing legislation to prohibit opium smoking in company was also discussed during the year and is still under consideration.”

THE LATE MR. WILLIAM JACKSON'S TRUST.

The position so far as this Trust is concerned is that the Memorandum and Articles of Association of a Tea Planters' Benevolent Institution have been approved by the Trustees and Executors of the Testator and the Calcutta Association's Solicitors have been instructed to establish the Institution.

I may mention that, in approving the Memorandum and Articles of Association, the Trustees reminded the Committee of the Indian Tea Association, London, that the testator's intention with regard to the Institution in Calcutta was, that the benefit should, as far as possible, be in favour of, and for and on behalf of tea planters, their wives and families, during sickness while in India, and that this must form the primary purpose of any grants that they may give from the Testator's funds. The Indian Tea Association, London, have recently stated that on the incorporation of the Association the sum of one thousand pounds (£1,000) will be forwarded by the Trustees to the promoters of the Benevolent Institution.

SIR JAMES BUCKINGHAM MEMORIAL FUND.

The amount of interest standing to the credit of this Fund was recently Rs. 530-12-0, and I agreed that the whole of this sum should be paid to an applicant who had been recommended to the Calcutta Association for assistance.

PETROL.

Last month this Association addressed the Local Government on the question of the high price of petrol and requesting they should take the matter up with the Companies concerned with a view to its reduction. A reply has recently been received to the effect that, in so far as the duty is concerned, the Motor Spirit

(Duties) Act, 1917, which imposed the duty for the period of the war and six months after, has been amended by Act III of 1919, the effect of the amendment being that, the main Act together with the duty on motor spirit is still in force throughout British India. With regard to a reduction thereof, other than the duty, the local Government are corresponding with the Burma Oil Company.

LADY MINTO'S INDIAN NURSING ASSOCIATION.

The question of the necessity of increasing the number of Nursing Sisters has recently been brought to the notice of the Association and the fact there should be a Nursing Home attached to each sisters' quarters, and that separate quarters with such Homes and adequate Nursing staffs, under matrons, should be provided in Shillong, Tezpur, Jorhat and Dibrugarh. Enquiries have been made of all Chairmen of Sub-Committees and the matter will be discussed by the General Committee at the close of this meeting.

Over and above the subjects I have mentioned there are many others upon which the opinion of the Association has been invited during the past year, and in respect of all of which the Branch's views have been forwarded. Amongst others the following matters have been considered by your General Committee:—

- (1) Proposed abolition of the posts of Commissioners of Divisions
- (2) The development of Chittagong port.
- (3) The standardisation of weights and measures.
- (4) The Indian Mail Contract.
- (5) The question of changing the present financial year.

SCIENTIFIC DEPARTMENT.

I will now ask Mr. Carpenter, the Chief Scientific Officer, to give us an outline of the work of his Department for the past year.

REPORT OF THE WORK OF THE SCIENTIFIC DEPARTMENT, INDIAN TEA ASSOCIATION, FOR THE YEAR 1922.

Owing to the state of the tea industry and the general demand for good quality teas the urgent requirement of the industry during the past year was to produce high quality teas and this necessitated the Department devoting a considerable amount of its time to the study of quality and manufacturing conditions which also necessitated that some of the investigations that were previously engaging our attention had to be set on one side since the staff resources of the Department are very limited. In some

ways of course this was unfortunate but I consider it essential that we shall be in a position to assist members of the tea industry in the particular manner that they may require at any particular time. A few years ago and particularly before the war attention had been more particularly centred upon the growing of larger crops and this had called for the particular study of manuring and the general invigoration of the bushes so as to make them capable of producing more leaf. This reacted in a manner that perhaps the industry as a whole had not realised but which had been a particular theme of the Scientific Department, namely that the money so spent on manuring, etc. for the express and immediate purpose of increasing crop would if properly used make the bushes healthier and more vigorous and that when bad times again should come, as come they have, the bushes would then be in a better condition to pass through such times not of course without a diminution in crop but without so serious a set back in their general condition as would be the case if they had not been brought to that healthy condition. During the war manures were difficult to obtain and finally became almost impossible whilst at the same time large quantities of tea were required. The bushes did respond to the demand valiantly and their capacity to do so was no doubt due to past good treatment. Our beliefs were most fully justified. The industry is happily now in a good position again and it is, I think, very much up to those in authority to assist the war weary tea bushes to recover their pre-war time vigour. For many bushes are distinctly war weary. Many conditions are now improving and amongst these is the fertiliser market. It is now possible to obtain manures at a cost commensurate with their value and manuring should again take a prominent place in the programmes of tea estates. There is every sign that this will be so; but in drawing up manuring programmes there is of course to be kept prominently in view the question of quality. The old form of manuring specially for crop, can no longer hold priority and the effect of the manuring upon the quality of the tea must also be carefully considered. We know that by nitrogenous manuring alone the tendency is undoubtedly to produce more crop but at the same time there is also undoubtedly the tendency to lower quality and this can be seen in the study of leaf analyses, for an increase in the nitrogen content of the leaf tends to coincide with a diminution in the tannin content. We must then avoid the excessive use of nitrogen and it must be used more in conjunction with other manures such as phosphoric acid and potash than in the past. If such is done I see no reason why bushes should not be brought to a vigorous condition with increased crops and without the loss of quality which is so much feared. A difficulty that the tea industry has had to face and which still continues is the labour problem. It is not my province to deal with this but rather to consider how science can assist under conditions such as they are and in this connection I should like to make one or two suggestions. The shortage of labour has resulted in less cultivation

being done and to some extent this has been serious but is it necessary to do as much cultivation as has been considered desirable in the past or can some other means be adopted; I think it can. The greater use of manures forked in carefully around the bushes can be employed. Whilst this does not actually take the place of cultivation it will ensure a greater crop and less loss, if any, will be noticeable from the loss of cultivation. To put this into plain words the more cultivation has to be restricted the more manures must be used. Manures spread broadcast not only helps the tea to a better growth but also helps the growth of jungle which under the circumstances is most to be avoided since tea is bound to suffer on an area smothered in jungle, but I have particularly advocated that manures be forked in around the bushes under the spread of the bush where the heavy shade cast by the bushes will help very materially in preventing luxuriant jungle growth. Now this is a practical point worthy of careful consideration that land heavily shaded by tea will not grow luxuriant jungle, in consequence every effort should be made to grow bushes so that the sides at any rate are touching. Wide bushes will do a lot to help in keeping down jungle. Then again there is the continually recurring problem of adding organic matter to the soil or in other words of green manuring. I am continually being told of the difficulty of dealing with green crops and of the labour required to hoe these in when they are ready. I am not prepared to retract one word of what I have on many occasions said as to the necessity for green cropping and it consequently appears at first sight as if a *non possumus* state had been reached. This, however, cannot be allowed. So we must try and find some workable solution. Let us consider the problem for a moment. The sowing of the green crops usually presents no very great difficulty for as a rule at that time of the year labour is available but the difficulty arises when these are to be hoed in. A careful selection of green crops will help in this direction and it is possible and indeed profitable to leave some growing for a longer period than others. Some such as Cow peas are apt to cover the bushes if they get out of hand but there appears no real necessity why only such green crops should be grown. Sunn hemp, dhaincha or even Boga medeloa can be grown as an annual crop and these are straight growing plants that will not smother the bushes. Something therefore can be done to help by having several kinds of green crop growing on a garden at the same time. Now comes the question of hoeing in. Certainly it is best to hoe in the green crop so soon as it is ready and as much of it should be so treated as is possible but this is not an essential necessity. Green crops can be trampled down or sickled work that can be done by women and children, and left as a mulch on the ground until such time as it can conveniently be hoed in. Incidentally the mulch so formed on the ground will help very materially in preventing jungle growth and so will help to solve the difficult problem of keeping the garden clear. Operation may have their advantages but they always possess at the same time certain disadvantages; doubtless you can think of some in this particular connection but I must refer to one, and that

is the increase of pests that may result. Many gardens to-day by steady work have almost completely eradicated serious pests from their areas and Managers are likely to view with distaste any operation that is likely to lead to their increase again. If such work as mulching were carried on over any one area for some time no doubt trouble would be experienced but as it is unlikely that the same area will receive a green crop for any number of consecutive seasons no great danger is likely to arise. But Managers should keep a close watch for the incidence of pests. Control of many of the pests has largely been obtained by systematic forking around the bushes by children and the collection at that time of chrysalids—such work should be continued. Green crops should be grown in alternate rows as this interferes with plucking less during the time the crop has to be left growing. As much as possible should be made of the jungle growing on hullah sides, etc. for green manuring. No very great area possibly can be done in this way but every little help, and if the jungle growing in the hullahs is cut and spread on the tea area and trenched or hoed in either will prove of value. It will be found that quite a considerable area of green cropping can be saved on many gardens. In connection with green cropping it may be well at this time to point out that heavy shade over a tea bush reduces the quality of the leaf grown. This must be borne in mind by those who consider the growing of Boga medeloa as a semi-permanent crop for three years. It is obvious that at the present time as much of the green cropping as possible should be done in the form of short time crops and that it be buried and sickled as soon as possible.

To deal now more particularly with the work of the Department. The Chemical Branch has been studying the changes in composition of the leaf throughout the season as the leaf grows and under withering conditions and during rolling and fermentation. This year an article dealing with manufacture was published in the Quarterly Journal. It would not be suitable at such an occasion as this for me to attempt to deal with the subject of manufacture and it is not a subject that lends itself at all to a short resumé.

In addition to the work in connection with manufacture, work has also been done in studying the variation or otherwise of soil acidity with differing manuring. In previous years the work connected with variation in composition of the tea leaf was done on a plot at Tocklai but the results obtained did not afford us all the information we required largely due to the variability of the individual tea bushes and consequently a whole series of plots at Borbhetta has been set aside for this work. At the same time the opportunity was taken of keeping a systematic weekly record of the nitrate concentration in the soil.

Daily determinations of soil moisture have been made throughout the year and the daily meteorological observations made. These have been increased this year to include systematic observations of

soil temperatures. We now keep the following records maximum and minimum temperatures and the wet bulb reading on a continuous recording instrument. Soil temperatures at two different depths—rainfall and sunshine records. This, however, does not afford a complete meteorological record and we hope to add still further instruments in the near future.

The Mycological Branch in addition to the routine work of dealing with a large number of specimens sent from gardens have been devoting their time to the study of the various micro-organisms found closely associated with manufacturing conditions with the object of ascertaining which have a good or bad effect, in the process of manufacture. This has resulted in the preparation of an enormous number of cultures being made and the extent of this work needs to be seen to be appreciated.

Mr. Andrews has been on leave since May. His attention during the time before he went on leave was almost completely occupied in putting into a form for publication an account of his work upon Mosquito blight. The monograph which is of considerable size has not yet been received from the printers. The new Entomological laboratory has been completed and is now in use.

The field work at the Station is steadily upon the increase and last cold weather we added a further 14 acres of planted area. We have now at Tocklai and Borbhetta some 370 experimental plots. This entails a large amount of supervision work as anyone will appreciate who has attempted to carry out experimental field work on even a small scale on their gardens.

During the year a new and much needed office has been built. I am very glad to be able to report that during the year a very greatly increased number of visitors have visited the Station. This, I think, is for the good of us all and I hope that there will still continue to be an increase in the number of those visiting the Station.

THE CHAIRMAN :

We are greatly indebted to Mr. Carpenter for having attended here to-day and given us so useful an account of his Department's working. As Mr. Reid is present I am sure members will all be grateful for his views on the present position of the industry in so far as the Local Government are concerned.

MR. REID rising expressed his pleasure at being able to accept the invitation to attend the meeting, and replied briefly to a few points in the Chairman's address. He begged the members of the Association to study the Report of the Labour Committee, whether or not they agreed with all of it, and read two extracts from the recent Government Resolution on Immigrant Labour in Assam in 1921-22. He explained that neither the Labour Enquiry Committee nor the Government intended that in areas where the Committee had

found the prevailing wage to be adequate the District Sub-Committees should go over the same ground. He suggested that they should rather give their attention to concerns which had not fallen into line with the others, and said plainly that the matter of wages was one for the tea industry, and that the Labour Enquiry Committee and the Government had given advice and made suggestions, but could not issue and had not issued orders. On behalf of the Assam Government he readily accepted the Chairman's assurance that up to the limits of economic possibilities the industry would meet changed labour conditions, and had always been confident that it would. Mr. Reid touched briefly on Act XIII, and admitted that there was some justification for the Chairman's remark that the Government's views on the practice of placing new immigrants under contract immediately on arrival on the garden had changed since 1914. He said that after the publication of the Labour Committee's Report independent opinion had referred to Act XIII as an offence and a stumbling block to labour politicians, and was personally convinced that its continuance was a hindrance to recruiting. As regards the Chairman's remarks he said that the Government had held out no threats of withholding recruiting facilities.

He assured the meeting that the Government were aware of the acute shortage of labour, and anxious to co-operate with the industry in removing its present difficulties. Mr. Reid did not think that the application of the Factories Act would cause any serious inconvenience to tea gardens, and said that every legitimate relaxation of its provisions would be allowed. He explained that the Assam Government had nothing to do with the working of the Income Tax Act, which is controlled by a body known as the Board of Inland Revenue. The Government were aware of no suggestion that poor-houses should be established at the cost of the industry. Mr. Reid admitted with regret that inspecting officers might in some cases have done their work more thoroughly, and had an end put to abuses instead of leaving them to be discovered by the Labour Enquiry Committee. The Government trusted that the detailed instructions which were issued some time ago, and the supervision of the Commissioner of the Division who sees all tea garden reports, would make inspections more effective and of more value to managers. On the subject of communications Mr. Reid pleaded the unhappy financial position of the province, which made it useless to work out extensive improvement programmes that could not at present be financed. He said that in spite of enforced economies in other directions the grant given annually to Local Boards for the improvement of communications would not be reduced, and that where Boards were prepared to borrow in order to carry out improvements the Assam Government were prepared to lend the money even though this meant their borrowing from the Government of India.

THE CHAIRMAN: We have all listened with attention to what Mr. Reid has had to say and are grateful to him for the expression

of his views. I have already extended a hearty welcome to Mr. Crawford, the Chairman of the Indian Tea Association, Calcutta, and I am sure you will all like to hear his views on any matters relating to the industry they may wish to mention.

Mr. Crawford then addressed the meeting endorsing the Chairman's regret at Mr. Moffat's resignation and referred to the Report of the Labour Enquiry Committee, the labour position, Indian Factories Act and Rules, the Workmen's Compensation Bill, and other matters affecting the industry.

THE CHAIRMAN: Our thanks are due to Mr. Crawford for having given us his opinion with regard to the industry. I know you will all wish to hear what Mr. Milligan and Col. Kennedy have to say in connection with the labour position and recruiting prospects and I will now ask Mr. Milligan to address you and Col. Kennedy to follow him.

Mr. Milligan then explained to the meeting the negotiations which had taken place with the Madras and Assam Government in connection with the extension of recruiting in the Madras Agency tracts, the details of which he stated he was not at present authorised to divulge.

Col. Kennedy also addressed the meeting on the question of recruiting prospects generally.

THE CHAIRMAN: Our hearty thanks are due both to Mr. Milligan and Col. Kennedy for the information they have just given us and I trust that it may lead to an improvement in the labour position.

The summary I have given you of some of the work upon which the Association has been engaged during the past year will, I think, convince you that the year has been one of considerable anxiety for myself as your Chairman, Mr. Moffat, your Vice-Chairman, and your General Committee. Mr. Moffat's resignation is a serious loss to the Association and I should like here to express my cordial thanks to him for the help he has afforded me during my term of office. My hearty thanks are also due to the General Committee and our Secretary who have so ably assisted me during the past year. Should any member desire any information with regard to any matter to which I have already referred, I shall be glad to give it to him, if this is possible.

Mr. Moffat returned thanks to the Chairman and Mr. Crawford for their kind references to himself and stated that any work done by him on behalf of the Association had been a pleasure.

A hearty vote of thanks having been accorded to the Chairman for his services during the past year the meeting closed.

SURMA VALLEY BRANCH.

Minutes of the Annual General Meeting of the Surma Valley
Branch, Indian Tea Association, held at the Amusement
Club, Silchar, on Friday, the 23rd March 1923

PRESENT:

Mr. E. W. Hobson, M.L.C. (Chairman).	Mr. J. S. Cargill.
„ R. T. Fraser, (Vice-Chairman)	„ D. Brown.
„ A. J. G. Cresswell, M.L.C.	„ H. Emblen.
„ G. M. C. Black.	„ A. K. Preston.
„ H. D. Marshall, O.B.E.	„ H. A. Bull.
„ F. W. Carpenter.	„ N. N. Hughes.
„ A. McCreath.	„ H. Gilbert.
„ H. L. Bigge.	„ N. H. N. McLeod.
„ R. St. J. Hickman, C.I.E.	„ M. T. Beatts.
„ A. B. Beddow.	„ J. Fraser.
„ W. R. P. Gunnery.	„ F. J. Heathcote.
„ J. C. Dawson.	„ J. B. Marshall.
„ H. M. James.	„ A. A. M. Clarke.
„ J. Reid.	„ A. H. Greatrex.
„ C. MacLeod.	„ W. D. Savage.
„ C. S. Cresswell.	„ T. C. Necus.
„ G. T. Ring.	„ H. G. Lester.
„ J. D. Jenkins.	„ H. B. Mannion.
„ J. D. Jowitt.	„ A. G. Furrell.
„ H. G. Webb.	„ H. E. P. Gill.
„ E. G. Peters.	„ J. S. Mercer.
„ J. K. Gullinan.	„ R. H. Talbot.
„ J. H. Henderson.	„ G. T. Cullen.
„ J. MacKnight.	„ J. H. Jewell.
„ B. B. Angell.	„ G. C. Halston.
„ T. A. Everard.	„ J. W. McKay.
„ J. N. O. Stoker.	„ F. Ross Jones.
„ P. S. Doubell.	„ A. J. Mackenzie.
„ C. W. Slocock.	„ W. B. A. McWha.
„ F. J. Bazeley.	„ J. N. Taylor.
„ A. Keith Murray.	„ F. R. Johnson.
„ S. C. McBey.	„ J. A. Elliot.
„ T. M. Odling.	„ B. Gupta.
„ A. G. Frow.	„ A. F. Stuart.
„ W. J. Cameron.	„ W. Lawie.
„ J. Patterson.	„ N. W. Dewar.

Mr. S. Parrott.	Mr. R. D. Neilson.
" P. McIver.	" C. W. Alexander.
" D. E. Comme.	" R. G. Mathewson.
" G. E. Andrews.	" J. N. Talbot.
" D. Paterson.	" R. H. C. Duncan.
" W. Stewart.	" T. B. Holbrook.
" G. Wilson.	" R. Y. Hannay.
" H. McPherson.	" E. B. Baker.
" H. Taylor.	" J. Norman Ross.
" A. R. Adamson.	" H. A. Wray.
" R. H. Hossack.	" G. V. Innes.
" H. M. Girling.	" H. Davy.
" A. T. Davies.	" S. A. Pearson.
" G. A. Evanson.	" P. Cruickshank.
" W. MacDougall.	" R. Hunter.
	" F. G. Glud.
" Jas. Watson,	By his proxy Mr. H. L. Bigge.
" W. B. Culburd,	" " " S. G. McBey.
" T. W. Green,	" " " G. M. C. Black.
" W. R. J. Forbes,	} by their proxy Mr. J. N. Ross.
" D. Smith,	
" J. R. Atkinson,	} " " " A. J. G. Cresswell.
" W. G. Stoker,	
" R. B. Lungley,	
" G. L. Bryning,	by his proxy Mr. C. S. Cresswell.
" J. M. Barry,	" " " E. W. Hobson.
" W. K. Green,	" " " S. W. Hobson.
" D. Reid,	} by their proxy Mr. W. E. D. Cooper.
" A. M. Chalmers,	
" C. R. Walker,	by his proxy Mr. J. A. Elliot.
" A. B. Martin,	" " " F. R. Johnson.
" G. E. Rayner,	" " " W. R. P. Gunnery.
" S. H. Hunter,	} by their proxy Mr. C. MacLeod.
" A. G. Graeme,	
" A. B. Ducat,	
" J. Dewar,	} " " " G. Wilson.
" J. Howe,	
" H. Thompson,	by his proxy Mr. A. McCreath.
" V. G. Every,	} by their proxy Mr. J. C. Dawson.
" B. J. Lamb,	
" C. Townsend,	
" R. A. Stilwell,	
" A. R. Dickson,	
The Manager, Gobindpur,	} " " " J. Reid.
Mr. R. Pringle,	
J. Elder,	
J. W. Smart,	by his proxy Mr. P. Cruickshank.
	Mr. W. E. D. Cooper (<i>Secretary</i>).

GUESTS.

The following gentlemen attended the meeting by the invitation of the Committee :—

Rev'd. W. S. WOOD.

Rev'd. T. W. REESE.

MR. R. FRIEL, I.C.S., Deputy Commissioner, Cachar.

„ H. BEAUMONT, Superintendent of Police, Cachar.

„ C. J. ROWBOTHAM, Deputy Conservator of Forests, Cachar Division.

CAPT. K. E. L. PENNELL, Executive Engineer, Cachar Division.

MR. G. A. SMALL, Inspector of Schools, Surma Valley and Hill Division.

LT.-COL. W. M. KENNEDY, C.I.E., Travelling Superintendent, Tea Districts Labour Association.

MR. P. H. CARPENTER, Chief Scientific Officer, Tocklai.

„ A. S. MACALISTER, Calcutta.

„ A. J. COOPER, Traffic Manager, Assam-Bengal Railway.

„ A. P. G. ROCHFORD, District Traffic Superintendent Badarpur, A. B. Ry.

„ B. A. MARTIN, Joint Agent, I. G., and R. S. N. Co., Fenchuganj.

„ JAMES BLAIR, Surma Valley Saw Mills.

„ T. G. RAWSON.

DR. G. C. RAMSAY.

„ HUGH SMITH.

„ F. W. O'CONNOR.

„ D. GIBSON.

„ W. J. DAVIS.

„ MEEK.

„ G. D. MADHOK.

Letters and telegrams were received from the following gentlemen regretting their inability to attend the Meeting :—

The HON'BLE MR. W. J. REID, C.S.I., Vice-President of the Assam Legislative Council.

MR. J. E. WEBSTER, C.S.I., C.I.E., Commissioner, Surma Valley and Hill Division.

MR. J. A. MILLIGAN, I.C.S., Chairman, Assam Labour Board.

„ C. GIMSON, Deputy Commissioner, Sylhet.

The Sub-Divisional Officer, Karimganj.

„ „ „ North Cachar Hills.

„ „ „ Hailakandi.

MR. M. LITTLE, Executive Engineer, Sylhet Division.

„ J. C. DUTT, Political Agent, Tripura State.

„ T. C. CRAWFORD, Chairman, Indian Tea Association, Calcutta.

The President, Chittagong Chamber of Commerce.

MR. G. ANSON BAYLEY, Agent, Assam-Bengal Railway.

„ A. C. TUNSTALL, Mycologist, Scientific Department, Tocklai.

MR. E. W. HOBSON, M.L.C., having taken the Chair, the Secretary read the notice convening the meeting, also the following letter and telegram :—

Letter from the Hon'ble MR. W. J. REID, C.S.I. :—

“ Will you please tell the members of your Branch Association how much I regret not being able to attend the meeting. I hope to visit Silchar during the rains, and shall be delighted to meet the General Committee then if there is anything to discuss.”

Telegram from MR. T. C. CRAWFORD, Chairman, Indian Tea Association, Calcutta :—

“ Regret quite impossible for me to attend your Annual Meeting, best wishes successful meeting.”

The CHAIRMAN then addressed the meeting, as follows :—

Gentlemen,—Before reviewing the work of your General Committee for the past year, I would like to welcome our guests who have in some cases come long distances to be present here to-day ; I regret very much that the Hon'ble Mr. Reid, Mr. Milligan, Mr. Crawford and Mr. Anson Bayley, who had hoped to be here, were prevented from coming.

Now with reference to the work of your General Committee during the past year, we will first of all take the Assam Labour Enquiry Committee's Report. The most important item in this report so far as the Surma Valley is concerned, is the question of wages, and my opinion is that no useful purpose will be served by

talking about a minimum wage : what is the meaning of a minimum wage ? Does a minimum wage mean that the coolie is to receive this amount if he does anything or nothing ; if so, I think that this will only encourage idleness. If this minimum wage is for recruiting purposes, I don't think we shall attract good coolies to this Valley by informing them of this minimum wage, but what is important is the maximum wage that the industry in this Valley, as a commercial concern, can afford to pay its coolies, *all the year round*, for a task which will take 8 hours to complete ; and I suggested in Calcutta that this was a question more for the Agency Houses than for us locally, as dealing with questions such as these locally is apt to cause unrest.

CONCESSIONS.

The Government of this province appear to thoroughly dislike the name of concessions, and they absolutely refused to have them counted into the coolies' new wages return, so I say that (with the exception of housing and medical attendance) *cut them out* ; make coolies earn more and recover the cost of all concessions, such as cheap rice, cloth, coats, blankets, land etc. *in full*, and if this is done and our coolies are paid on the basis of an 8 hours working day, our wages returns will look very much better than they do at present.

ABOLITION OF ACT XIII.

I am glad to say that the Government is going to do nothing in a hurry with reference to this, and if at the end of two or three years, we can show that there have been few cases, and no abuse under this Act, there can be no earthly reason for doing away with it. While on the question of the abolition of Act XIII, I would appeal to the Government of this province not to treat the planter as a man to be shorn of all power and of all authority, but to give him sufficient power to enable him to keep law and order on his garden ; as it is extremely unfair to hold him responsible for everything that happens on his garden, including even the death rate, unless he is given some authority to enforce his orders, even if they are only public health ones, and I earnestly ask the Government to give their careful consideration to what I have said.

FACTORY ACT.

Now, with reference to the Factory Act, your General Committee moved Government to delete certain sections of this Act which were not applicable to tea garden factories ; this has been done for this year, and we hope that these sections will be permanently crossed out so far as "tea" is concerned.

WORKMEN'S COMPENSATION ACT.

This is an Act to compensate workmen killed or disabled in factories. We offered no objection to this Act, as we would never

have it said that we objected to compensate workmen disabled in our service. At the same time service in a tea garden is so different to any other line of work that any man disabled is always found other work which he is capable of doing, very often with considerably more pay. I merely mention this to show that we might with fairness have objected to this Act, but did not do so.

LOCAL RATES BILL.

This is a bill to raise the rateable value of all tea land to a flat rate of Rs. 10 per acre and to put on a rate of -/1/- anna in the rupee, making a rate of -/10/- annas per acre on tea land; and also giving power to Local Boards to put another -/1/- anna in the rupee on to the rates which means that tea might be raised to -/20/- annas per acre. We interviewed the Hon'ble Mr. Reid in Shillong and we informed him that while we recognised that the rates might be raised we most certainly would not agree to these being raised to this extent; and the Hon'ble Mr. Reid is redrafting this Bill. We suggested to Mr. Reid that the rateable value of tea land should not be more than Rs. 5/- per acre.

RECONSTRUCTION OF THE BRANCH.

Well, Gentlemen, last March when I had the honour of addressing you I proposed the following resolution which was carried unanimously :—

That this meeting of all members of the Branch agree to empower the General Committee to make any addition to the rules of the Branch, or alterations in the existing rules at any time necessary, by the unanimous vote of all members of the General Committee.

But, gentlemen, it has been found impossible to get a unanimous decision from your General Committee, and as your General Committee have now passed a resolution unfavourable to any reconstruction of this Branch, the rules will remain as they are at present.

LADY MINTO'S INDIAN NURSING ASSOCIATION.

While in Shillong, I interviewed Miss Campbell and the Committee of this Association, and there appears to be very good grounds for the dissatisfaction expressed in this Valley last year; so I suggested to Miss Campbell and the Committee—provided all gardens in this Valley subscribed,—(1) that there always should be four nurses stationed here, (2) that the General Committee of the Indian Tea Association should be responsible for the arrangements in this Valley instead of an Honorary Secretary as at present. I think if this can be arranged, and your General Committee will put up a scheme to the Calcutta Association that will provide the necessary subscriptions, we shall have no more complaints with reference to this.

PRICE OF PETROL.

Your General Committee have worked hard to get the price of petrol reduced in this Valley. They suggested I should interview Mr. Laidlaw: when your Secretary wrote to Mr. Laidlaw suggesting this Mr. Laidlaw replied wanting to know why we considered the price of petrol high. Well, Gentlemen, in Assam the price is roughly three shillings; in Calcutta two shillings and six pence, and in London, two shillings; it appears that the further you carry it the cheaper it becomes. Before I sit down I would like to thank my Agents, Messrs. Macneill & Co., for so kindly giving me leave to attend to the work of the Council and your Association. I would also like to thank the Agent and officers of the Assam-Bengal Railway for their courtesy in carrying out the wishes of your General Committee, whenever possible. I now beg to propose that the Report for the year ending 30th June 1922, and the accounts for the year ending 31st December 1922 previously circulated to all members, be passed.

MR. R. FRIEL, I.C.S., Deputy Commissioner, Cachar, in addressing the meeting, spoke as follows:—

Mr. Chairman and gentlemen.—On behalf of the Government officials who are present, I wish to thank you very much for your invitation; I regret very much that there is no one present who can put forward with authority the Government view on any points which have been raised. The Hon'ble Mr. Reid and Mr. Webster were, I know, both anxious to be present but were unavoidably prevented. I have been absent from the province on leave during the last year, and am hence rather out of touch both with the garden view and the Government view on the difficult and intricate questions of wages and concessions, so I am sure you will not expect me to burn my fingers. As regards concessions, I must confess I was not aware that Government objected to them, except from the point of view that they are difficult to calculate and show on paper, so that a garden which gives good concessions but small wages does not show to advantage when compared with a garden giving big wages but no concessions. As regards the abolition of Act XIII, my impression is that Government has undertaken to leave it as it is for three years and then to repeal it. I believe that its utility is questioned by many planters themselves. The repeal of the Act will, however, not restrict the giving of advances to be recovered by Civil Procedure.

MR. R. T. FRASER, Vice Chairman, then addressed the meeting as follows:—

MR. CHAIRMAN and gentlemen—At the Annual General Meeting of the Indian Tea Association in Calcutta, our Chairman addressed the meeting on the impossibility and futility of expecting District Sub-Committees to arrive at any definite conclusion about a

minimum wage. There still exists a good deal of misapprehension about what is meant by a minimum wage. There are those who interpret this to mean the minimum on which a labourer can live in "reasonable health and comfort", and there are others who interpret it as the minimum amount necessary to "keep body and soul together". In the former case there is a contented labourer and in the latter case, anxiety and worry for all concerned. There is no doubt in my mind that the principle on which labour has to be managed is to grant them facilities, and encourage them to earn more. In so far as Act XIII is concerned its advantages are in many cases over-rated, but at the same time in the interests of discipline, it is necessary to have some form of Master and Servant contract with the tea garden labourer. It is essential that the labourer should feel under some obligation to work for his employer, as without a safeguard of this nature there is a tendency for the labour to get slack and out of control. Harsh discipline is unnecessary, but unless the power remains in the hands of the employer of enforcing legitimate discipline the value of a labour force depreciates considerably. As a member of the Assam Labour Board it is my duty to give you some idea of the progress being made. The subject on which you all wish to get information, is about opening out the Madras Agency Tracts to recruiting. Unfortunately, Mr. Milligan is unable to be with us today, but Lt.-Col. Kennedy will, no doubt, give you the latest information on the present position.

I beg to second the proposal that the Report for the year ending 30th June 1922, and the accounts for the year ending 31st December 1922 be passed.

This resolution was then unanimously passed.

LT.-COL. W. M. KENNEDY, C.I.E., Travelling Superintendent, Tea Districts Labour Association, rising, regretted the unavoidable absence of Mr. Milligan, gave a resume of the work being done by the Tea Districts Labour Association, and referred in detail to the prospects in the various recruiting districts and the causes of the non-publication of the Madras resolution opening the province to free recruiting.

MR. P. H. CARPENTER, Chief Scientific Officer, said:—Mr. Chairman and gentlemen, I thank you for your kind invitation to attend this meeting. It is customary on such occasions to give a brief resumé of the work of the Scientific Department, during the past year, but I do not propose to occupy your time in that manner since the Sub-Committee, Indian Tea Association, has issued an annual report which deals particularly with the past year's work, and I could merely give a recapitulation of that report. There are, however, one or two matters to which I should like to allude. A series of lectures were given at Toeklai during the past cold weather and a similar course of lectures will be given next cold weather. I consider these courses are of particular interest since representatives of all the tea districts of North-East India

attend each of the lecture series which affords an opportunity of discussing a subject from the varied points of view of all the tea districts. It may of course be urged that conditions between the different districts are so varied that it seems almost impossible to reconcile all the different problems to a common basis; with that statement I do not agree for the botanical, agricultural and other scientific principles connected with the growth of the tea plant are the same whether tea is grown in the high elevations of Darjeeling or on the lowest areas of Cachar and Sylhet. The first essential object of the lectures was to delineate the principles since these are common to all circumstances under which tea is grown, and having ascertained such principles to then examine how they can best be satisfied under the varying conditions of the different districts. That of course means that practical procedure in one district may be quite different from that in another. To take but a simple illustration:—the tea plant in order to grow luxuriantly requires amongst other things a certain amount of moisture in the soil. Now some soils tend to become too wet, and in order to be kept at the required wetness, excess of water needs to be removed. On the other hand, some soils lose water to too great an extent, and in that case the procedure must be in the direction of making those soils capable of containing more water. That is but one instance in which the scientific principle is the same, but where practical procedure will be very different. The first requirement is to get as accurate a knowledge as possible of the scientific principles and having that it is only needful to adapt procedure to meet the conditions. Because I might tell one man to avoid puddling the soils of his garden as much as possible, and say to another that the soils require to be puddled on his estate, it does not mean that I am inconsistent but that the common principle has to be dealt with from a totally different standpoint. This morning you had a definite object common to you all, namely to get to Silchar. Now some of you drove from north to south and others of you from south to north, etc. You were doing exactly the opposite to what others were doing, and you were all doing correctly, for you reached Silchar. The principle underlying your actions was the same but your procedure was different. I trust I have not unduly laboured this point but its true appreciation is of such importance that until it is fully recognised our methods are bound to be of a hap-hazard nature. It is at Tocklai that we endeavour to illuminate the principles and hence it is that your Experimental station is a meeting place common for all our problems. To turn now to one or two specific problems—this Valley suffers during the cold weather considerably from drought. Over the weather we can exert no control but it is possible to mitigate its effects. The best protection from drought is to take such measures as will prevent loss of water from the soil. Water is lost from the soil in the dry weather in two ways:—by,—

- (i) Vaporation from the soil surface,
- (ii) Transpiration through the leaves of growing plants.

The first can be prevented if a dusty mulch four inches thick is kept on the soil surface. I wish to emphasise a dusty mulch because clods do not protect from drought. The second cause of loss of water can be minimised by seeing that no unnecessary plants are growing—that is to say the land must be clear of weeds. Shade trees should be used with caution and only those that have a very deep root system, or those having no leaves in the cold weather. Such crops as Arhar Dal, or Boga medeloa are apt to accentuate the drought effect. For this reason quick growing green crops such as cow peas are likely to be of more service in this Valley than the semi-permanent crops. Do not imagine that use of green crops can be restricted. Practically you cannot do too much green cropping and every effort must be made to do as much as possible, but choose a suitable green crop. You should aim at having at least 25% of your garden under a green crop every year. Actual garden experience has shown that this is no impossible idea but a practical estimate. A soil rich in organic matter will not be so badly readily infested with white ants as other soils, but this alone will not be sufficient to deal with the white ants. Forking around the bushes must be adopted and it will be necessary to do several forkings in the year and these must be done at the right time. There is another matter with which I want to deal, and that is field experiments. We are very keen to see many more field experiments carried out on estates but there are various errors that need to be avoided. Mr. Cooper has charge of this branch of our work and I strongly advise you to consult him before starting experiments. He will be able to assist you both in the manner of laying out the plots and also in respect to what schemes to adopt that will most likely give you information that will be of practical use. Then the interpretation of the results is not always the simple thing that might be expected. In fact I have seen results of field experiments that if interpreted in the obvious manner without a proper appreciation of the causes of error have led to an entirely incorrect conclusion being drawn. I am not seeking to discourage you from carrying out experiments but I want to help you towards obtaining results which shall be of real value. Mr. Cooper will be touring in some districts of Sylhet during the next few weeks, and I hope planters in those districts will arrange in consultation with Mr. Cooper for experiments to be started.

Mr. A. J. G. CRESSWELL, M.L.C., said—Mr. Chairman and gentlemen,—In the interests of the planting community in the Surma Valley I had looked forward to the opportunity of meeting here to-day the Chairman of the Assam Labour Board, in order that I might ask him a certain question. Needless to say, I should be relying only on Mr. Milligan's proverbial courtesy for a reply; and it is with much regret, that I have just learnt, that Mr. Milligan has unavoidably been prevented from being with us to-day. I

therefore propose to put my enquiry in the form of a Resolution, which reads as follows :—

That those present at the meeting desire to enquire whether the Assam Labour Board has any knowledge or information as to any action, or contemplated action by which employers of labour uncontrolled by Act VI, are, or may be, willing to offer such remuneration to those introducing labour as to make it profitable to contractors and suppliers of coolies to offer to labourers at present on Surma Valley gardens, free passages and bonuses, in order to induce them to return to their country, so that subsequently they may be employed elsewhere.

The resolution, having been seconded by Mr. Dawson, was put by the Chairman to the meeting and carried *nem con.*

Mr. W. R. P. GUNNERY, said :—

Mr. Chairman and gentlemen,—With reference to health on a tea garden there is one point I should like to bring forward, as I consider it a matter of the utmost importance. As you are aware, we lost from the gardens in the Chargola Valley a very large number of coolies in the exodus in May 1921. I know for a fact that many of these coolies now in the country are wanting and are willing to return to the gardens, but for one grievance, and that is that they thoroughly object to hospital treatment and will not, as they put it, be “jabardusti karoed” so far as medicines and medical treatment is concerned. We, as a body of planters, are responsible to Government for the health of the coolies, and I think we all do the best we can for the people on our gardens in this direction, and yet in a great many cases the more we do the more we are disliked by a large proportion of the labour under our control for doing it. Under the circumstances I do not consider that Government should hold us altogether responsible for the death rate on our gardens, as it is undoubtedly optional to labour to take medical treatment or not, and we have no power to enforce it however hard we try to make the medical department on our gardens a success and encourage it.

Mr. H. D. MARSHALL, C.B.E. said :—Mr. Chairman and gentlemen,—At this meeting a few years ago an urgent request was made to the Agent, Assam-Bengal Railway, that an invalid carriage should be kept in readiness for any emergency, and be available when asked for. If I remember rightly, the Agent promised that this should be done, and I would ask Mr. Cooper whether an invalid carriage is in existence or not.

Mr. A. J. COOPER, Traffic Manager, Assam-Bengal Railway, replied that he would look into the matter and bring it to the notice

of the Agent ; he thanked the Chairman for the remarks he had made with reference to the consideration the Branch had received in all matters they had brought before the Assam-Bengal Railway authorities.

With a cordial vote of thanks to the Chair the meeting terminated.

W. E. D. COOPER,
Secretary.

E. W. HOBSON,
Chairman.

ASSAM LABOUR ENQUIRY COMMITTEE

GOVERNMENT OF ASSAM.

RESOLUTION ON THE REPORT OF THE ASSAM LABOUR ENQUIRY COMMITTEE, 1922.

*Extract from the Proceedings of the Governor of Assam in
Council in the Finance Department, No. 6405, F., dated
Shillong, the 9th October 1922.*

READ—

The Report of the Assam Labour Enquiry Committee.

RESOLUTION.

The resolution which is printed at the beginning of the Report of the Assam Labour Enquiry Committee gives the reasons which led to the appointment of the Committee, and also the terms of reference. The latter were purposely drawn on wide lines. Answers were invited to two specific questions; and in addition the members were asked to make any recommendations which seemed desirable for improving the conditions of labour on the tea gardens. Paragraph 4 of the Report names seven of the nine members who actually served on the Committee. The other two were the President, the Hon'ble Mr. J. C. Arbuthnott, C.I.E., who in the course of a long and distinguished service had had experience of labour conditions in every tea district in the province, and the Secretary, Mr. J. A. Dawson, who had held charge of tea districts in both the Assam Valley and the Surma Valley.

2. Seven of the nine members of the Committee have signed the Report, their number including three of the five members who are directly interested in tea. Messrs. McMorran and Fox have, however, written what they have preferred to describe as a minority Report which is appended to the main document. They answer the two questions put to the Committee in the same way as do the majority, except that their finding on the first is unqualified. They take exception, however, to the manner in which the enquiries were conducted, and in particular to the lack of opportunities afforded to the Committee as a whole of discussing the evidence recorded, the information obtained by the groups of members who visited individual tea gardens, and the draft Report itself. In deciding the weight to be attached to such criticisms the Government are bound to remember the magnitude of the task set the Committee, and the extent to which ill-health or the pressing claims of their ordinary avocations in a time of stress prevented some of the

members, Mr. Fox being unfortunately one, from attending all the meetings both in the tea districts and in Shillong. Nor is it clear to Government how, in the time available and with communications so defective as they are, information could have been collected, and what the majority call "the evidence of the eye" obtained, by any expedient other than the deputation of parties of the Committee to visit particular gardens. Such a procedure is not unusual when enquiries are necessary over a wide area, and if Mr. McMorran and Mr. Fox, who both took part in these visits, found little or nothing amiss, while other observers were occasionally moved to adverse comment, the Government do not think that circumstance affords sufficient ground for discarding everything but the results of joint investigation and discussion. The Governor in Council regrets that veiled criticisms upon the Secretary's work should appear in the last paragraph of the minority Report, being assured that any suggestion that that officer withheld information from the Committee is without reasonable foundation. For the rest, the minority members have usefully drawn attention to certain clerical mistakes in the majority Report which have now been corrected. Their substantive criticisms will be discussed in due course as will the one important question on which the majority and the minority differ essentially. But the Governor in Council does not understand that the two dissenting members desire that their Report should be regarded as a complete answer to the reference made to the Committee. His Excellency in Council understands that their rejection of their colleagues' Report is qualified rather than absolute, and trusts that he does them no injustice in assuming that they agree generally with the majority except where their disagreement is expressed. On this assumption His Excellency in Council is glad to find how few the points of essential difference are.

3. It will be convenient in reviewing the Report to follow its general sequence. The introductory chapter gives a clear account of the matters into which the Committee enquired, and of the manner in which their enquiries were conducted. It sets out the special difficulties experienced owing to the political situation; and the Governor in Council congratulates the members of the Committee on having performed their task as thoroughly as they did without giving any foundation for the apprehension expressed by one Subcommittee that their investigations would accentuate labour troubles. The reasons given for discarding any idea of recording the formal evidence of coolie witnesses are frankly stated, and the Government of Assam accept them as sufficient. They also accept the claim that the enquiry was conducted from the standpoint of the coolie's well-being. At the same time the judicial character of the Report is shown by the fact that it never fails to make full allowance for the difficulties which handicapped the employers during a period of depression. The Governor in Council notes with pleasure the acknowledgment of the assistance rendered by garden managers to the Committee, and indeed was confident that such assistance would be forthcoming.

4. The second chapter which deals with strikes and disturbances on tea gardens is so complete as to render review superfluous. The causes of the disturbances have been analysed with exceeding fairness. The Committee are satisfied that, when owing to the financial crisis economies in working had perforce to be effected, every effort was made to prevent the labourers from suffering in consequence; and the Governor in Council unreservedly accepts their conclusions that the unrest was due to a combination of economic and political conditions and that the existence of economic grievances rendered coolies more ready to listen to the exhortations and incitements of non-co-operators and other agitators of whose mischievous activities sufficient proof has reached them. This is not challenged by the authors of the minority Report, and it is the view which the Government of Assam have all along held. The question whether the economic grievances of the coolies might not have been lessened by more liberal treatment during the preceding years of prosperity will be discussed later. It is noteworthy that after the Chorgola exodus the rates of wages in the gardens most affected were materially raised. But it may be said in passing that the number of labourers who, owing to sickness or incapacity, earned the remarkably low wages noted in paragraph 29 of the Report was very small.

5. The third chapter is concerned with what are styled 'concessions' in the terms of reference to the Committee. These might perhaps have been more accurately described as benefits or privileges enjoyed by the labourer over and above the wage paid to him for his labour. As is pointed out in paragraph 55, until the labour-districts provisions of Act VI of 1901 were withdrawn, most of these benefits were secured by law to labourers contracting under the Act, the supply of rice at the statutory rate of three rupees a maund being a condition entered in the contract. The Governor in Council cannot agree with the suggestion made in the minority Report that this chapter minimises the benefits or belittles the expenditure which they involve. On the contrary His Excellency in Council considers that the question of the extent to which these benefits represent an actual addition to the wages paid has been handled in a thoroughly judicial manner, and readily accepts the important conclusions of the majority set forth in paragraphs 70-72 of the Report. The Committee, majority and minority alike, are agreed that it would be both impracticable and undesirable from the point of view of the labourer as well as of the garden to convert into a money equivalent the various benefits direct and indirect which the labourer now receives; and though such conversion would certainly not be without advantages, political and administrative, the Governor in Council feels that he must accept the answer to the first part of the second question put to the Committee. The minority members demur to the statement made in paragraph 57 of the Report, that the coolie does not, any more than would the policeman or the sepoy, regard money spent on hospitals, medicine and doctors as part of his pay. Such a

view might fairly be regarded as unreasonable in the case of educated people, but with the classes of public servant mentioned, as with the garden coolie, custom is more dominant than reason. But the conclusion that the coolie does in fact take for granted the provision of medical comforts implies no want of recognition either of the efforts made by the industry, with little regard to cost, to improve the health of the labour force; or of the positive and demonstrable advantages to the labourer. The criticism by the same two members of paragraph 70 seems to overlook what is said in the suggestive paragraph 129 of the Report.

6. In Chapter IV the Committee have treated exhaustively and with the most anxious care the vital question of wages. They lay stress on the fact that it is not the rate of wage that matters so much as the joint earnings of a family of coolies, and in paragraph 83 they point out that there may be adequate compensations for low earnings. They then discuss tasks and systems of payment, but for the most part wisely content themselves with pointing out the advantages and disadvantages of the different systems.

7. The writers of the minority Report in answering the first question put to the Committee are of opinion that at the present time the remuneration in money payments, together with the various concessions received, is sufficient to maintain the coolies in health and reasonable comfort. The majority, while agreeing that this is generally the case, do so with reservations, and their views are stated in paragraph 128 in terms which bear witness to the scrupulous care with which they considered the problem. The Government of Assam agree that the question admits of no short and easy answer. The various factors mentioned by the Committee must be given due weight. But they welcome the valuable detailed analysis of the wages paid in each subdivision of the planting districts which precedes the general findings. They agree that the method adopted by the Committee was the only possible way of arriving at an accurate appreciation of the situation, and they accept without hesitation the findings as to the adequacy or inadequacy of the wages given in each subdivision. On points of detail the dissenting members seem to dispute the accuracy of certain figures in paragraphs 117 and 118. All that need be said is that the rates of pay in the Langla Company are astonishingly low on paper whatever may be the real explanation; while the Governor-in-Council understands that the fact that the coolies of the Patrakhola Estate were on strike for several days in March 1922 was not brought to the notice of the Committee. It is clear that in particular areas wages should be higher than they are; and the Government of Assam commend the cases instanced by the Committee to the earnest attention of the tea industry.

8. The Government cannot differ from the broad conclusions to which the majority of the Committee have come, that the rise in prices has exceeded the rise in wages, or their inference in

paragraph 128 that the coolie's standard of living must in consequence have been lowered of recent years. That the upward movement of prices usually outpaces wages is well known. But in this instance the Government of Assam feel that the employer would have done wisely to take advantage of the fat years, and to have raised wages before the coolie began to feel the pinch of the lean years. They have not overlooked what has been urged in paragraph 8 of the minority Report about the pressure of taxation on the industry. But they believe that to some extent the troubles of last year would have been averted had a more enlightened policy been adopted while conditions still permitted. The Governor in Council shares the hope expressed that the tea industry will before long be in a position to enable the coolie to regain if not to raise the standard which he had attained when the cost of living was less. He is glad to learn from paragraph 98 of the Report that many estates have already found it possible to raise wages, and agrees that justice to the employers required the inclusion in the wage statistics of the figures for March last.

9. Paragraph 129 formulates the practical suggestions of the Committee. They advise that the district Sub-Committees should recommend what they consider to be a decent monthly or daily rate of wage, which is not to be a mere subsistence allowance, but a wage that will suffice to keep the labourer in health and reasonable comfort with the possibility of saving a little. Few would quarrel with the interpretation placed on these terms in paragraph 96 of the Report. They consider moreover that this should be a wage which the average coolie can earn in a reasonable time, and that in fixing it no regard should be paid to *ticca* earnings by which it may be supplemented. The Government accept these recommendations. They of course recognise that economic factors must have full play. It is not possible to insist on all gardens in the same area having identical standards of task or wage. But what the Government desire is that the Sub-Committee should be authorised to propose a standard rate for their districts, and to bring to the notice of Agents and Directors and the Association any refusal on the part of individual concerns to fall in with their suggestions. His Excellency in Council believes with the Committee that managers are a reasonable and fair-minded body of men, and is convinced that the Sub-Committees are in the best position to say what is a fair task for a decent living wage.

10. The same paragraph contains the answer to the objection taken in the minority Report that the expression 'working overtime' has not been defined. To sum up the Governor in Council is definitely of opinion that the standard wage for the standard task, on the performance of which, as the Committee observe elsewhere, employers might reasonably insist, should apart from *ticca* earnings be sufficient to provide the labourer of average capacity and industry with wholesome food, sufficient clothes and a little money over. It may be difficult to devise a task which an old and

experienced coolie could not perform in less than the six hours which may be taken as a reasonable working day; on the other hand the average coolie will take longer than the three or four hours suggested in the minority Report to earn the standard wages. With the recommendation that the rate of wages should be fixed on the assumption that a coolie has no cultivation or other subsidiary means of livelihood the Governor in Council also agrees. It remains to notice the contention advanced by many managers that increased wages will only mean less work for the same or more pay. This may be true in the case of lazy coolies who would in no circumstances attempt to do more than earn a bare subsistence. In this connection the remarks in paragraph 184 are relevant. But the industry could not have flourished as it has done if its labour force was universally lethargic. There is evidence that many coolies desire to attain a certain standard of comfort, and the object should be to stimulate their output by encouraging that desire. If, as the Government believe, the coolie has had to abandon the standard of living to which he was recently becoming accustomed, it may be hoped that the desire to regain it will make him work. The suggestion that coolies should receive a bonus proportionate to the prosperity of the garden was rejected by the Committee as impracticable and unprofitable; and the Governor in Council agrees that the proposal presumes a measure of intelligence and thrift at present lacking in the labour force generally.

11. The present Committee have prepared some interesting budgets of personal expenditure, which will doubtless attract the attention of students of economic questions; and they arrive at the conclusion that the cost of living for the adult coolie has risen by about 40 per cent. since 1914. The Government inclined to the opinion that this if anything probably understates the rise in the cost of living of recent years. The remark of the minority members that the coolie is not singular in feeling the stress of adverse economic conditions is obviously true; but the Government agree with the majority in holding that some line of distinction must in fairness be drawn between those who had a large margin of saving and the tea-garden labourer whose margin for saving or for petty luxuries was insignificant and in many cases non-existent.

12. The scope of the Committee's enquiries was confined to Assam, but in paragraphs 1, 31, and 127 they touch upon the question of the relative prosperity of the labourer upon the gardens and in his own home. The Governor in Council will not here review in detail the reasons which led to the provisional conclusion in November 1921 that "the earnings of the tea-garden labourer and his family are sufficient to support them in a standard of comfort superior to that prevailing in their home districts". The Committee of 1906, after visiting both recruiting and labour districts and examining numerous witnesses from both, formed the impression that the ordinary labourer in Assam is certainly better off than

he would be in the "back tracts of the down-country districts which he has left behind", and this Government is in possession of numerous and weighty opinions since that date to the same effect. But the broad fact is that with the development of communications and the spread of intelligence recruitment from distant provinces for the tea gardens of Assam could not possibly have been maintained simply on a basis of misrepresentation. The returning coolies' accounts of the prospects offered by foreign service must have been satisfactory for fresh recruits from the same neighbourhood to be forthcoming.

13. This question of the adequacy of the wage paid is no new one. The Government have never ceased to acknowledge and to discharge definite responsibilities in connection with the earnings of coolies. Indeed previous to 1918 the law itself fixed minimum wages for labour under contract under Act VI of 1901. The Assam Labour Enquiry Committee of 1906, to whose Report frequent references are made in the present Report, devoted much attention to the rate of wages. They observed:—"In the recruiting districts people only consider the actual Act wage. Practically nothing is known about the coolies being able to earn extra money for overtime, and the fact that wages in Assam have stagnated while down-country they have almost everywhere risen is held to be a strong argument for raising the pay of the coolie. The planter on the other hand sees that the coolie is comfortably off, his work is not heavy and he earns extra pay at certain seasons of the year." The Committee of 1906 went on to say that the evidence which they had recorded in the recruiting districts showed that in many parts from which Assam used to draw its labour the wage then offered was no attraction to the labourer. They stated plainly that it was of no use saying that the planter provides the coolie with extras which should count in lieu of wages, because such amenities were not considered and would not be considered by the person who was being asked to emigrate. They added that unless the industry was prepared to offer an increased wage it would find that many of its recruiting grounds would become drier year by year. They did not argue that the coolie did not do fairly well for himself on what he gets, but they held definitely that unless the money inducements held out to him were improved he would be less and less ready to leave his country, and they added that this fact must be recognised by the industry if it hoped to attract labour to Assam. These weighty observations were made sixteen years ago. They were not buried in the pages of a blue book, for the more important recommendations of the Committee were extracted and sent to every tea garden manager then in the province. In view of the findings of the present Committee, which are based on recorded earnings over a series of years, the Governor in Council is forced to conclude that sufficient attention was not paid to the recommendations of the earlier Committee.

14. Chapter V deals with the working of Act XIII of 1859. The question of the retention of the Act or its abrogation so far as

garden labour is concerned is the one important point on which the majority and the minority Reports differ essentially. The minority members question the correctness of the Committee's action in enquiring into a matter which was not specifically referred to them. But, quite apart from the formal reference which was made while the Committee were sitting, it cannot seriously be denied that, as stated in paragraph 138 of the Report, the matter of Act XIII contracts has an intimate concern with wages. It clearly has an intimate concern also with the conditions of labour on tea gardens, and thus falls within the third of the terms of reference to the Committee. The questionnaire, to the form of which the minority writers take exception, was framed, it is true, before the Committee actually assembled. This was done to save time. But the questionnaire was in the hands of each member from the beginning: it comprises definite questions about the working of Act XIII, and, if any members thought those questions irrelevant, that was the time to take formal exception to their inclusion.

15. The chapter begins by describing the changes made in Act XIII of 1859 by the amending Act of 1920, and reviews the recommendations of the Committee of 1906. Next comes a criticism of the working of the Act in the various districts of the province, based on an examination, covering several pages of the Report, of the records of cases which came before the courts. The two minority members consider that this examination should have been conducted by the Committee as a whole, which, had time allowed, would undoubtedly have been the obvious course. They point out quite rightly that the number of complaints of non-fulfilment of contracts is only a minute proportion of the total number executed, and that the percentage of persons under contract sentenced to imprisonment is infinitesimal. The Government of Assam accept their inference that on the whole the Act has been worked considerably and has not borne heavily on the labourer. The comprehensive review given in the Report needs to be read with close attention if its real significance is to be appreciated. By no means all the cases mentioned are open to criticism. At the same time the records examined show clearly that there are instances of harshness and that abuses do occur. It has been found that at least in some districts contracts continue to be executed for a longer period than the amended Act permits, and it is startling to learn that one influential company pays a commission on contracts executed. The advance given, which is an essential element of a contract under Act XIII, is sometimes inadequate, and some magistrates have failed to realise that such contracts should not be enforced as a matter of course. Cases of minors being placed under contract have also come to light. Lastly there can be no doubt that the practice of unlawful arrest has not disappeared. For some of these abuses of the Act the Governor in Council holds that magistrates must share the blame with employers.

16. The Committee's reference to discharge certificates may not be generally understood without some amplification. A coolie whose contract under Act VI of 1901 had determined was legally entitled to have his contract endorsed to that effect, or to receive a discharge certificate from his employer, or in the employer's default from the Inspector of labourers. On the other hand while the contract endured the employer had the right of private arrest; but the conditions which safeguarded the coolie were in practice not always observed. In actual fact a tea garden labourer twenty years ago, whether under contract or not, found it almost impossible, unless he was in possession of a certificate or *chit* from his late employer, to cross a ferry or to obtain a ticket for a journey by rail or steamer. In 1903 and again in 1907 the Government issued orders that when a coolie applied for the grant of a discharge certificate or for permission to leave the garden where he had been employed, the proceedings should ordinarily take the form of an enquiry to ascertain whether he was entitled to a discharge certificate or whether the garden had any claim to his services. Further, if no report was received by the date fixed or if it appeared that the coolie was not under contract under Act VI of 1901, a discharge certificate was to be given. In other cases an order was to be passed to the effect that there was nothing to show that the coolie was not free to leave the garden, and a copy of this order was to be given to him. With the withdrawal of sections 195 and 196 in January 1908 private arrest became illegal, but the provisions of the law requiring the grant of discharge certificates, and therefore the instructions for dealing with applications for them continued in force. The Governor in Council regrets to find that in some cases magistrates have misapprehended these instructions, and have wrongly held that the fact that a labourer is pecuniarily indebted to a garden is sufficient cause for refusing him a certificate. Conditions have materially altered in recent years, but it is plain that private arrest, which is illegal, is still not unknown. Whatever be the facts of the particular case which is questioned in paragraph 15 of the minority Report, the evidence of the witness quoted in paragraph 161 of the majority Report is an admission of the survival of the practice. It is probable that the taking back to the garden of a coolie who has accepted an advance and broken his contract to labour is not regarded by him as an injustice; and indeed that persuasion is often sufficient. But breaches of the law do occur and these must cease.

17. The practice of placing newly imported labourers under contract immediately, on their arrival on the garden is rightly condemned by the Committee. The increased recruiting facilities described in paragraphs 167 and 168 were given on the understanding that only free labourers would be recruited. There has been a literal fulfilment of this condition in so far that Act VI of 1901 has not been used, but the Committee of 1906, who are quoted in paragraph 179 of the present Report, strongly deprecated the demanding of contracts even under Act XIII from intending emigrants in the recruiting districts. The Government of Assam cannot but hold that

the placing of new immigrants under such contracts immediately on their arrival on the garden is a breach of the spirit if not of the letter of the understanding made with the Governments in whose territories recruiting is conducted, and this opinion will be brought prominently to the notice of district officers. The fact that leading companies in the Lakhimpur district do not find it necessary to put new coolies under contract disposes of the plea that managers cannot keep labourers imported at great expense without the hold given them by Act XIII.

18. The records examined by the Committee have been again examined on behalf of this Government. Detailed comment would be out of place here, but two observations must be made. It must, in fairness to all parties, be stated that the action of the Deputy Commissioner of Nowgong in cancelling the unexpired portion of the sentences of certain coolies sentenced to imprisonment and sending them back to complete their contracts was not taken as the result of any suggestion made by the garden authorities. The Deputy Commissioner complied with requests made to him by the coolies themselves, though his action was unwarranted by law. It hardly affords ground for the suggestion in paragraph 180 of the Report that the Act does not even secure finality. Secondly, with respect to the observations in paragraph 155 about the increase in 1920-21 in the number of cases instituted, it must not be forgotten that there had been in the two preceding years a very large importation of new coolies.

19. The arguments for and against the retention of the Act are set forth carefully in paragraphs 172-180 of the Report. The Assam Administration has on various occasions expressed the view that the Act has on the whole worked satisfactorily and is not unfair, and has stated that no instances of the abuse or misuse of its provisions have come to notice. The Governor in Council on the information then before him accepted this view as recently as February last. The Act is not unpopular with the labourer, and the advances given are greatly valued. And, grave as are the instances of abuse which the special enquiry has now disclosed, these must still be viewed in their right numerical proportion, which the anxious consideration given to them by the Committee may to some extent have had the effect of disturbing. The Governor in Council does not believe that these abuses are universal or even widespread. But that they do occur is undoubted, and there can be no certainty that they will not recur. Nor is this all. The bad effects on recruitment of the existence of a penal contract of any kind have long been recognised; and though the concluding lines of paragraph 168 seem to the Government of Assam to take a more gloomy view of the future of recruitment than the premises warrant, they nevertheless convey a warning which is not to be disregarded. The Report brings out clearly the absence in the case of Act XIII contracts of the safeguards provided for contracts under Act VI. The arguments in paragraph 166 regarding the

effect of penal contracts on wages have great force : and whatever other factors enter into the comparison, the figures given in paragraphs 170 and 171 regarding the relative frequency of riot cases in Assam and in free labour areas are remarkable. In view of all these considerations the Governor in Council accepts the recommendation of the majority of the Committee that the time has come when in the interests of the industry and of the labourers alike the Act should cease to apply to tea gardens in Assam. The majority of the witnesses examined are opposed to the withdrawal of the Act, but the evidence recorded by the Committee shows no general apprehension on the part of managers about it. When opinions were last invited on the question at the end of 1921 the Surma Valley Branch, Indian Tea Association, while holding that the Act had worked satisfactorily, and that the benefits which it entailed were much appreciated by coolies, were of opinion that if it had to be repealed the present restrictions on recruitment imposed by Act VI of 1901 should simultaneously be withdrawn and a system of free recruitment introduced. With this suggestion the Governor in Council is in complete sympathy, and any proposals which may be put forward to make recruiting easier and cheaper without reviving the evils of the old system of so-called free recruiting will be sympathetically examined.

20. In Chapter VI of the Report the Committee have made some most valuable suggestions for promoting the general welfare and contentment of the labourer. These the Governor in Council confidently commends to the attention of the tea industry. Whether or not a system of indenture unfavourably affects the death-rate, the placing of new immigrants under contract immediately on arrival on the garden has already been condemned for other reasons. Regarding the comments in paragraph 181 on the death-rate and the birth-rate in the Darrang and Nowgong districts, the Government of Assam are not satisfied that the administration of Act XIII is responsible for the statistics of births and deaths to which the Committee have called attention. The Government have read with satisfaction the Committee's interesting account of the measures taken to combat disease upon the tea gardens and desire to pay a tribute to the work of the medical officers. They are confident that the remarks about conservancy systems will receive the attention which they merit. A strong recommendation on this subject has recently been addressed to the Indian Tea Association by the Assam Branch of the British Medical Association, the great majority of whose members are tea-garden medical officers. It is satisfactory to note that leave and allowances to pregnant women are being more liberally granted. This is a matter to which the special attention of the Branch Associations was recently invited. The paragraphs on the treatment of new coolies and the advantages of leisure and recreation will be read with interest. The comparative failure of garden schools must in fairness be ascribed to the indifference of the labourers themselves.

21. After a review of labour legislation from 1906 onwards, Chapter VII discusses recruitment with particular reference to the abnormal importations of 1918-19. The Governor in Council endorses the Committee's condemnation of the disservice rendered to the industry by the ill-considered action of recruiting agents. It is satisfactory to find that the medical examination of intending emigrants is now universal. The Government have already issued special instructions for the guidance of inspecting officers much on the lines of the remarks in paragraph 207 of the Report, and vital statistics are now compiled for the twelve months from July 1st to June 30th. The form of wage returns was recently revised, but will be again examined in the light of the suggestions made in paragraph 208.

22. The Report ends by drawing attention to some matters of supreme importance to the industry. The Government of Assam believe that it does no more than justice in attributing the comparative steadiness of the garden labour force in recent disturbed times largely to the sympathetic attitude of managers. Again and again in the Report are reasons shown for holding that on the personality of the manager depends in a great measure the attractiveness of a garden, or the reverse. The Committee point out how important it is that the manager or his assistant should personally fix tasks and supervise weighments of leaf and issues of rice. They have also shown how disturbances have resulted from managers having acted inconsiderately, or having failed or having from ignorance of the vernacular been unable to listen personally to grievances, real or fancied, against the subordinate staff. The prominence given to such cases in the Report shows how unusual they are : and the Government have no hesitation in recording their own belief that most managers are genuinely anxious for the welfare of their coolies, and well fitted to play that part which the Committee assign to them of the coolie's "best advocate or adviser". The Committee are anxious that suggestions, whether of individual managers or of Sub-Committees, for ameliorating the lot of the labourer should be regarded by the Managing Agents and Directors as having been made with knowledge and authority ; and they and the Government both welcome the indications of a growing tendency in this direction. Lastly, the Committee refer to the competition which confronts the industry. They recognise that there are economic limits to the wage-bill which it can pay, but they wisely remind employers that the garden coolie has begun to be moved, if yet but vaguely, by the same awakening and aspirations as the rest of the world of labour. "The Governor in Council, as must every well-wisher of the great industry to which the province owes so much, trusts that these words will go home ; and that up to the full limits of the economic capacity of the industry effort will be made to meet the changing conditions of the present day."

23. Finally, the Governor in Council desires to express his acknowledgments to the President and Members of the Committee.

for the admirable manner in which at no slight sacrifice of comfort or convenience they have discharged their onerous duty. His Excellency in Council believes that the Report which is now published will command respect by reason of its thoroughness and the moderation of its language: and be received with a large measure of assent. It is certain to remain for many years to come an authoritative pronouncement on the difficult questions with which it deals. •

LEGISLATION FOR THE PROVISION OF COMPENSATION TO WORKMEN.

Letter No. 4054—1922, dated the 20th December 1922.

From—The SECRETARY, Bengal Chamber of Commerce,

To—The SECRETARY to the Government of India, Department of Industries.

I have the honour to acknowledge the receipt of your letter No. L-859, dated the 23rd September 1922, forwarding a copy of the Workmen's Compensation Bill as introduced in the Legislative Assembly on 13th September. You explain that the Bill has been referred to a joint Committee of both houses of the Indian legislature, and you invite an expression of the opinion of the Chamber on its provisions.

2. I am directed to say that the Bill has been closely examined by the Committee of the Chamber in consultation with a specially appointed Sub-Committee representative of the principal industrial and other interests concerned. The Bill had previously been submitted to members of the Chamber, and to the Associations recognised by the Chamber affected by its provisions, and the criticisms and suggestions received have been considered in arriving at the conclusions detailed in the following paragraphs. These conclusions may be taken by the Government of India as representing the views of the Chamber on this important Bill.

<p>Mr. C. W. Rhodes, C.B.E., M.L.A., President of the Chamber. The Hon'ble Sir Alexander Murray, C.B.E. Mr. S. C. Stuart Williams, Chairman, Calcutta Port Commissioners. „ R. N. Band, M.L.C., Chairman, Indian Jute Mills Association. „ T. C. Crawford, M.L.C., Chairman, Indian Tea Association. „ A. McD Eddis, Chairman, Calcutta Liners Conference. „ J. H. Pattinson, M.L.C., Chairman, Indian Mining Association. „ L. S. Taylor, Chairman, Workmen's Compensation Insurance Provisional Committee, Calcutta. „ Darcy Lindsay, C.B.E., M.L.A., Royal Insurance Co. „ C. B. Chartres, Messrs. Burn & Co. „ H. F. Wheeler, Messrs. Bird & Co.</p>	<p>by the Committee of the Chamber in consultation with a specially appointed Sub-Committee representative of the principal industrial and other interests concerned. The Bill had previously been submitted to members of the Chamber, and to the Associations recognised by the Chamber affected by its provisions, and the criticisms and suggestions received have been considered in arriving at the conclusions detailed in the following paragraphs. These conclusions may be taken by the Government of India as representing the views of the Chamber on this important Bill.</p>
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3. Before proceeding to discuss the clauses of the Bill it may be recalled that the Chamber have quite recently had an opportunity of expressing their views on the general question of introducing in India legislation for the provision of compensation for injuries received by workmen in the course of their employment: and the correspondence noted in the margin dealt with the main principles involved. When communicating to Government their views on these principles the Chamber,

in concluding what they described as necessarily an incomplete survey of the subject, urged that, before a Bill should be actually framed, the replies that might be received from local Governments to the Government of India's letter should be remitted, for examination and consideration, to a specially appointed Committee. "The legislation will be", they said, "of a far-reaching character, and it will deal with questions of signal importance in the industrial development of India. Its subject matter ought, therefore, be thoroughly explored and discussed by those familiar with the industrial conditions of the country before the provisions of the Bill are drafted". This suggestion was acted on and a representative Committee composed for the most part, of members of the Indian legislature was constituted by the Government of India to examine the question in all its bearings, and to settle provisionally the lines which the proposed legislation should follow: the Bill as now presented is based on the conclusions to which they came. It will naturally be convenient if the Chamber, in now commenting on the clauses of the Bill, take these in their order, and it will be understood that, where clauses are not specifically referred to, the Chamber have no suggestions to make.

4. Sub-clause (1) of this clause relates to the title of the Act, and the proposal is that it should be called
 Clause 1 : Title. the Workmen's Compensation Act. It is a matter for consideration whether it is

not desirable to amplify this title. The Bill contains, as the Statement of Objects and Reasons points out, two distinct proposals. Chapter II proposes to modify the ordinary civil law affecting the liability of employers for damages in respect of injuries sustained by their workmen, clause 3—the principal clause in the chapter—being based on the provisions of the Employers' Liability Act of 1880. The clauses in this chapter will, as is pointed out, operate only in actions before the ordinary civil courts. The main part of the Bill, on the other hand, provides for Workmen's Compensation, and sets up special machinery to deal with claims falling under this category. The two principles thus dealt with in the Bill—employers' liability and workmen's compensation—lead to the same result, namely, the provision of compensation to the workman or his dependants; but it is perhaps worth while considering whether the Act might not be called the "Employers' Liability and Workmen's Compensation Act". To some extent this would be following the home analogy, although there of course there are separate statutes on the two subjects.

5. The first point in clause 2 calling for notice is the definition of the term "minor" in sub-clause
 Clause 2 (1) (a) : Minor. (1) (a), a minor being defined as a person who is not above the age of fifteen

years. The note on the clause explains that the age corresponds with the present minimum age for an adult under the Indian Factories Act, but the Factories Act, as amended this year, defines a child as being a person who is under the age of fifteen years, and, in

order that the definitions in the two measures should correspond sub-clause (1) (a) should be worded in some such terms as these : " ' adult ' and ' minor ' mean respectively a person who is not and a " person who is under the age of fifteen years."

6. An important question has been considered in connection with the definition of the term " dependant ", which, it is proposed, should mean the wife, husband, father, mother, minor son or minor daughter of a deceased workman. The definition in the Workmen's Compensation Act of 1906 does more than state the persons who are to be classed as dependants. It specifies that these must, to be entitled to rank as dependants, have been wholly or in part dependent upon the earnings of the workman at the time of his death, or would but for the incapacity due to the accident have been so dependent ; and whether any applicant is a dependant is a question of fact to be determined in each particular case. There is, therefore, a notable distinction between the home definition and that which is proposed in the Bill ; for if the latter definition is adopted it will, as is pointed out in the *Notes on Clauses*, be unnecessary for the dependants to prove that they were actually dependent on the deceased workman. The Chamber consider it would be well to adopt the same principle as that laid down in the home Act ; and provision should be made that actual dependency must be proved to the satisfaction of the Commissioner.

7. This sub-clause defines the term " seaman ". The Act will not apply to seamen employed on ships registered in the United Kingdom, or whose managing owner has his principal place of business in the United Kingdom, such seamen being already covered by the home Act. It is, however, proposed that it should apply to seamen engaged on ocean-going ships on the Indian register, and also to those on home trade ships so registered of a registered tonnage of not less than three hundred tons, and on inland steam vessels of a registered tonnage of not less than one hundred tons. The question of how far the Act should be applied to seamen was dealt with by the Chamber in paragraph 10 of their letter of 5th January last, and the definition practically gives effect to the suggestions then put forward. The wording of the definition raises, however, an important point in so far as it proposes to include the master of a vessel. This appears to introduce a new principle. According to the Indian Merchant Shipping Act I of 1859, the definition of a seaman covers " every person (except masters, pilots and apprentices) employed or engaged in any capacity on board any ship " ; that is to say the master of the ship is not, for the purposes of the Act, included in the term " seaman ". And section 7 of the Workmen's Compensation Act classifies masters separately from seamen. The question as to whether the master should be considered as one of the crew of a vessel was raised at the Geneva Conference in 1921, and it was then decided that he should

not be so included; and as the articles of agreement in a sea-going vessel are between the master (as employer) and the seaman (as employee) the master should obviously not be included in the term "seaman". Such inclusion might interfere with his authority and the discipline of his vessel, and the Chamber suggest that the definition of "seaman" as given in the Indian Merchant Shipping Act should be retained in the Bill. On the other hand, the Workmen's Compensation Act applies to masters as well as to seamen, and it would seem reasonable that the master should be given the same privileges in the Indian Act. It is true that the master of a ship is nearly always in receipt of more than Rs. 300 per month and will therefore be excluded on that account, but the Committee consider that as stated above, an important principle is involved, and that the master should not be included in the definition of "seaman" but, following the precedent of the home Act, be specifically named as master: and the definition in clause 2 (1) (i) might read "'seaman' means any person, *not being the master*, forming part of the crew, etc."

8. It will be convenient to refer here to an important distinction in regard to seamen as between the Employers' Liability Act and the Workmen's Compensation Act, namely, that the latter Act applies to seamen whereas the former does not, the definition of "workman" given in the Employers' Liability Act being such as to exclude them. The same principle should be followed in the Bill and a saving clause to that effect inserted either in the definition of "workman" in clause 2 (1)(i) or in Chapter II, or in Schedule II. The distinction in the home Acts is a reasonable one, because it is obvious that, when a vessel is at sea, the master and its crew are so entirely beyond the jurisdiction of the employer that he cannot fairly be held responsible for any negligence or omission on the part of any one of them which would, in any other employment, give the injured person a title to sue under the employers' liability provisions.

9. The Chamber have attentively considered the definition which it is proposed to adopt for "workman" and they are of opinion that, with the addition noted in paragraph 10 below,

2 (1) (i):
Workman.
it may be accepted. In the first place casual labour is advisedly excluded, and the wording of the definition in the home Act is followed in this respect. The provisions of the Bill will, it is proposed, apply to all railway servants other than those permanently employed in the larger offices, and to such persons who are either by way of manual labour or on a monthly wage not exceeding Rs. 300, employed in the capacities specified in Schedule II. The Chamber agree that it is necessary to limit the application of the Act. This is in accordance with the precedent followed in other countries. It can of course be argued that once the principle of compensation has been accepted it is unfair to differentiate between different kinds of employment, and that the benefits of the Act should be extended to every worker. But it is obviously desirable that, in what must

be looked on for some time to come in this country as a great experiment, its success should not be prejudiced at the outset by an endeavour to apply it too widely. It is better to begin with a discriminating application of the Act, and to extend its scope in such

Clause 2 (3) directions as may be justified by experience.
Extension of the Act. Provision is already made, in clause 2(3),
for the extension of the Act by notification

to cover the case of any occupation declared to be hazardous, and in this connection the Chamber would urge that it should be a condition of such extension that previous notice of at least three months should be given. Notice is required to enable the employers affected to make the arrangements that will be necessary, and three months will provide reasonable notice: this is, for example, the period prescribed in the Indian Factories Act for the publication of draft rules under sections 37 and 38.

10. Reference is made above to an addition which the Chamber wish to suggest in the definition of the term "workman". The definition in the home Act excludes "a member of the employer's "family dwelling in his house", and in their letter of 5th January the Chamber expressed the view that a similar proviso should be adopted in this country. This proposal has not been given effect to. It would indeed hardly have any application at present in view of the restriction of the scope of the Bill for the time being to such organised industries as are listed in Schedule II, and in any of them a case of family employment will be extremely rare. But in view of the possibility that the scope of the Act will be extended at a later date it seems desirable to insert the proviso at the commencement. It is of course a common practice in India for members of the same family to work together, and it is expedient that litigation between them should be avoided. To meet the conditions in India the proviso which the Chamber suggest might be so worded as to exclude a member of the employer's family dwelling in his house or forming one of his household: this would cover the case of members of a family living in the same compound but not in the same house.

11. Chapter II deals with Employers' Liability, and it is proposed that the provisions should apply to the same classes of workmen as those who will be covered by the provisions of the Act relating to Workmen's Compensation. In principle the conditions laid down in clause 3 are based upon those imposed in the Employers' Liability Act of 1880, but there is a very important difference. Under the home Act a limit is placed to the amount of damages which can be claimed, namely, three years' wages on the basis of the earnings of the claimant during the three years previous to the accident. No such limit is proposed in the Bill, and the Chamber consider that in the absence of such limit this provision imposes on the employer the obligations of common law. The Chamber are unable to detect any inferred liability on the employer or any protection to the workman under Chapter II which would

not be met by the remedies provided by common law, and they suggest that it might be to the interests of all concerned that Chapter II be eliminated. The Chamber consider it essential that if Chapter II is included there should be a limit of three years' earnings as is adopted in the home act. It should be kept in view that there is a material difference between holding an employer liable for his own negligence—in which case it is reasonable that he should accept full liability—and saddling him with liability for the negligence of others. In the latter case the liability ought certainly to be subject to a limitation. Otherwise it is inevitable that much undesirable and unnecessary litigation will be encouraged, and it is also a point for consideration that subordinate superintendence has frequently to be entrusted, in India to uneducated persons. The home Acts provide maximum limits in the case both of employers' liability and of workmen's compensation, and a limit is proposed, in the latter case, in the present Bill. Clause 6 (5) of the Bill, it should be remarked, rightly imposes on the workman the necessity of choosing whether to sue for damages or to claim compensation when he considers that either of the two courses is open to him; he may, that is to say, claim one of the two remedies, but he cannot claim both. There is a further point in this connection which should be mentioned.

* Every action brought under the Act is founded on negligence, and must fail if negligence is not shown either on the part of the employer himself or of his superintendent.

The Laws of England—Vol. 20 para. 277.

As is stated above, the conditions laid down in clause 3 are in principle based on those specified in the Employers' Liability Act of 1880. Proof of negligence* is essential in the United Kingdom, and as the Chamber read Chapter II of the Bill it will similarly be necessary for a person claiming under its provisions to prove negligence either on the part of the employer or of his superintendent.

12. Clause 4 provides that in a suit for damages the workman shall not be deemed to have undertaken

Clause 4 :
Assumption regarding risk. any risk attaching to the employment unless the employer proves that the risk

was fully understood by the workman, and that the workman voluntarily undertook such risk. It is explained, in the note on the clause, that the clause is intended to prevent any hardship which might be caused to workmen by the application of the common law doctrine of assumed risk, by which an employer is not liable for damage caused to his workman through the ordinary risks of the employment, while the workman is presumed to have assumed any risk which is apparent at the time of entering on the employment, although in fact he may have had no knowledge of its existence. There is, in the Employers' Liability Act, no provision similar to clause 4, and the Chamber are of opinion that it is not fair to the employer that he should be saddled with the onus which the clause seeks to impose on him. The provision indeed comes to this, that the employer is to be held responsible for the ignorance of the workman, and it is inevitable that the employer will find it a matter

of serious difficulty to discharge this onus when the workman pleads ignorance of risk. Section II (3) of the Employers' Liability Act provides that the workman shall not be entitled under the Act to any right of compensation or remedy against the employer where the workman knew of the defect or negligence which caused his injury and failed within a reasonable time to give or cause to be given, information thereof to the employer or some person superior to himself in the service of the employer unless he was aware that the employer or such superior already knew of the defect or negligence. The onus is on the workman not only to prove the defect or negligence, but also to prove that he was not aware of such unless—and here again the onus is on him—he can show that the employer or his superior in the service of the employer already knew of it. The Chamber consider that the onus should be similarly on the workman in this Act.

13. In the Employers' Liability Act a definition is given of the term "person who has superintendence entrusted to him", the term meaning a person whose sole or principal duty is that of superintendence, and who is not ordinarily engaged in manual labour." A similar definition should be included with reference to Chapter II of the Bill. The point is one of special importance in India in view of the universal practice of having gangs working under sirdars, themselves workmen, of whom it cannot be said that they are "not ordinarily engaged in manual labour."

14. Clause 5 specifies that the provisions of the chapter shall not apply in the case of a suit instituted

Clause 5 :
Limitation.

after the expiration of six months from the date of the injury in respect of which damages is claimed. The home Act contains a somewhat similar provision, but it provides in addition that notice of the injury must be given within six weeks. Clause 13 of the present Bill, too, requires that in the case of workmen's compensation claims notice should be given within seventy-two hours of the accident. The Chamber consider that a limit should be included also for cases to which the provisions of Chapter II would apply, but preferably the principle to be followed should be that established in section II of the Workmen's Compensation Act, 1906, namely, that notice must be given as soon as practicable after the happening of the accident "and before the workman has voluntarily left the employment in "which he was injured." If this provision is necessary at home it is much more necessary here where labour is less permanent and where, on the occurrence of an accident, the workman may immediately proceed to his country, where proper medical attention is not available, and without taking any steps to have his injury properly attended to. The inclusion of such a clause—with qualifying provisos such as are attached to the section in the home Act—is no hardship to the workman, and it will afford a protection to the employer to which he is reasonably entitled by making it possible for him to have the workman medically examined at once.

15. Coming now to the portion of the Bill which deals with Workmen's Compensation, the first point calling for comment arises in connection with proviso (b) of clause 6(I), which runs as follows:—

WORKMEN'S COMPENSATION.
Chapter III : Clause 6(I) :
Limitation of the employer's liability in certain cases.

If the accident is directly attributable to

- (i) the workman having been at the time thereof under the influence of drink or drugs, or
- (ii) the disobedience of the workman to an order expressly given or made known to him and which he may reasonably be expected to have remembered, or
- (iii) the removal by the workman of any safety guard or other device which he knew to have been provided for safety purposes,

the employer shall not be liable to pay compensation unless the injury results in death to the workman or in his permanent total disablement, in either of which cases the employer shall be liable to pay only half the compensation to which the workman would otherwise have been entitled.

The principle upon which this proviso is based has been generally accepted in similar legislation in other countries, and it is obviously reasonable. To saddle the employer with any liability to compensate in the circumstances indicated may seem inequitable and in any case his liability should be limited on the lines specified. There is however an important omission from these exceptions, namely, that of self-inflicted injuries. The note on the clause states that no provision is made for the case of these, as injuries so caused would not be held to have arisen from an accident. The Chamber consider, however, that specific provision excluding such injuries should be made in the Bill; there will then be no room for difference of opinion on the point. An addition on the following lines should therefore be made after (iii) above:—

- (iv) injuries inflicted by the workman himself or at his instigation.

16. With regard to the wording of paragraph (ii) as quoted above, the Chamber think that, unless it is modified questions are bound to arise as to whether the order was in point of fact made known to the workman, and opinions will certainly differ on the question whether he may reasonably be expected to have remembered it. It is, the Chamber consider, quite essential that a machinery should be provided in the Bill the adoption of which by the employer will be a sufficient discharge of the onus imposed on him of making the order known. Of possible alternative methods which have suggested themselves, the most suitable would appear to be, so far as factories, mines and so on are concerned, the posting in prominent positions of notice in the vernaculars common to the district. Such a method might not be available in all the classes of workmen to whom the Bill is applicable, but where it is practicable, and where it is adopted by the employer, he should be considered to have discharged the onus of making the order known. In other cases it might

be provided that such notices could be posted at the place to which the workman is accustomed to go to receive his pay, or alternatively that the employer should be deemed to have discharged the onus if he could produce an acknowledgment by the workman that the order had been made known to him. To meet a possible objection that an employer might endeavour to divest himself of responsibility by posting a large number of rules dealing with every detail in a workman's daily work it could be provided that the notices must be limited to such matters as are of common interest in the prevention of accidents. In any case, the Chamber must take strong exception to the inclusion of the words "and which he may reasonably be expected to have remembered." They foresee that any such provision will give rise to endless disputes. It is enough to put on the employer the onus of proving that the order has been made known : but to make an employer shoulder the responsibility for the inability of his workman to remember what has been told him for his own good is entirely unreasonable.

In paragraph (iii) the words "or one of his dependants" should be inserted after the word "workman"; this is desirable not only in the interests of the employer but also in those of the workman himself.

17. This clause provides for the case of industrial diseases in respect of which it is reasonable that workmen should be compensated, and a distinction is drawn between the case of anthrax and the diseases mentioned in Schedule III; in the case of a workman contracting one of the latter, he must, to establish to claim against his employer to compensation under the Act, have been employed by such employer for a continuous period of not less than six months; the reason for this provision is that most industrial diseases are contracted gradually, and if the workman changes his employer it is not possible always to assign responsibility to any particular employer. The six months period is omitted in the case of anthrax, and the note on the clause explains that this is not a disease which is contracted gradually. On the other hand it should be pointed out that the type of labour employed in handling wool, hair, bristles, hides and skins is constantly moving from one company's godowns to another, and it is just as difficult in this as in any other case to fix the responsibility on a particular employer. It is therefore suggested that some time limit should be specified in the case of anthrax, and this might reasonably be taken as two weeks.

18. This clause provides for the addition of other diseases to those specified in Schedule III, such addition being made by notification by the Government of India. A similar comment applies here to that made above in the case of clause 2 (3), namely that three months notice should be provided for.

19. The Chamber have carefully considered the proposals in the Bill regarding the scales of compensation in the case of: (a) death, (b)

Clause 7: Amount of compensation. permanent total disablement, (c) permanent partial disablement, and (d) temporary disablement, and they have no special comments to offer regarding these. As they stated in their letter of 5th January last, they agree that the American system, making the scale of compensation as rigid as possible, is preferable in this country to the elastic system of fixing compensation that is in force under the home Act; and they accept the method proposed in the Bill. It occurs to them, however, that questions may arise, under C (ii), as to whether the onus of proof as to the loss of earning capacity is on the employer or the workman. * It seems logical that the onus should be on the workman, and it is desirable that this should be specified in the clause. In D (i) and (ii) the Chamber would suggest that, for the sake of clearness, the sum, fifteen rupees, should precede the proportion of the monthly wages: D (i), for instance, should read :—

“ In the case of an adult, of fifteen rupees, or a sum equal to one-fourth of his monthly wages, whichever is less”.

20. There is a point of considerable importance in connection with the matter of half monthly payments on account of temporary disablement. The arrangement providing for such payments is one that, it is feared, may lend itself to abuse; for a man with some slight injury may go to his home up-country, where he is out of the range of adequate medical examination, and work on his fields drawing half pay from his employer, in preference to returning to work on full pay. It is true that clause 9 (1) provides for the review of half monthly payments either with or, subject to the rules, without the production of a medical certificate, that clause 10 provides for the commutation of half monthly payments and that clause 14 (2) provides penalties in the event of the workman refusing to submit himself for medical examination or obstructing such examination. But there are many obvious practical difficulties in the way of giving effect to such provisions and there is a possible alternative course which an employer would in many cases probably wish to take advantage of, if it were open to him, and which would not be in any way disadvantageous to the workman, namely an arrangement providing that on giving notice to the workman, and subject to appeal from the workman to the Commissioner, the employer should have the option of paying to the workman full wages, in consideration of which the workman would have to stay in his place of employment, where he would be under medical supervision and might, if capable, be required to perform light work of such a nature as the medical officer might restrict him to. In the event of the workman refusing to accept this offer, would forfeit his claim to compensation. The Chamber think that the special circumstances of this country make it very desirable that a provision on these lines should be contained in the Act, and they suggest its inclusion.

21. Clause 9 deals with the review of half monthly payments payable under section 7—i.e. on account

Clause 9 : of temporary disablement—and provides,
Review. *inter alia*, that in the case of a workman

who attains the age of fifteen years while in receipt of such payment, “the half monthly payment may be increased to any sum not exceeding one-fourth of the monthly wages which the workman would probably have been earning at the date of the review if he had remained uninjured, or not exceeding fifteen rupees, whichever is less.” Following the suggestion made above with reference to clause 7-D. (i) and (ii), this sentence should be re-cast so that the words “not exceeding fifteen rupees” should precede the reference, to the one-fourth of the monthly wages. It is desirable, in order to avoid possible disputes, that the words “and if he had remained in the same trade or occupation” should be inserted after the words “&f. he had remained uninjured.”

22. Under this clause notice of the accident must be given within seventy-two hours of accident.

Clause 13 : A similar condition should be inserted
Notice. here to that suggested in paragraph 14

above with reference to clause 5, namely, that the notice must be given before the workman has voluntarily left the employment in which he has been injured. The clause further provides that the claim for compensation must be made within six months of the occurrence of the accident or, in case of death, within six months from the date of death. This condition, and also the provisos in the bill which qualify it follow section II of the Workmen's Compensation Act, but it seems to the Chamber that in the case of a fatal accident, a much shorter period than six months should be prescribed for submission of the claim. There would be no prejudice to the workman's dependants, for a delay could always be condemned by the Commissioner under the second proviso, provided it was due to sufficient cause; and the risk of fraud against the employer would be materially reduced. The Chamber would suggest that the period allowed for the submission of a claim in the case of a fatal accident should be one month after the date of death.

23. This clause deals with contracting, and it follows in principle the similar section—No. IV.—in the

Clause 15 : the similar section—No. IV.—in the
Contracting. home Act. Section IV has given rise

to a mass of litigation at home and although the section, as contained in the original Act, was re-cast in the 1906 Act, on account of the difficulties arising under the original wording, the attempt to avoid these has not been more than partly successful, so that it is a matter of the utmost difficulty to deduce any principle which can be accepted as applicable to individual cases arising under it. The question will be one of very material interest in India, where the practice of employing contractors is so common, and, while, with home

experience in view, it cannot be expected that the clause can be so worded as to eliminate litigation, it is of course desirable that every endeavour should be made to carry out, in the clause, the intention underlying it. This intention is explained by the instances given in the note on the clause. "If a mine owner engages his labour by means of contractors who supervise these men while at work, the mine owner will be responsible. But if the owner of a cotton mill employs an engineering firm to erect an extension to his mill, the engineering firm will be liable to pay compensation to the men they employ." In cases such as these there is not likely to be much doubt. But difficulties are bound to arise when it comes to applying the clause to cases which are less clearly defined, and the Chamber apprehend that however the clause is framed it will not be possible to eliminate disputes. They would however suggest the substitution of the words "which is ordinarily part of the trade or business of the principal" for the words in the clause as drafted "which has been or is ordinarily undertaken by the principal in the course of or for the purposes of his trade or business." The wording which the Chamber suggest is less likely to lead to dispute in particular cases. For example, some shipowners do their loading and unloading of cargo through the agency of stevedores, that is to say they pay the stevedores a certain amount per ton of cargo, the stevedores engaging and supplying their own labour for the purpose of doing the work. But in some cases a shipowner does his own stevedoring. In the former case it could be argued that stevedoring is not work "which has been or is ordinarily undertaken by the principal"; and the contrary could also be argued in view of the fact that, as stated, some shipowners do their own stevedoring. On the other hand there is much less room for arguing that stevedoring is not ordinarily part of the trade or business of the principal, for the duties of an owner include, as part of the contract of carriage, that of safely placing cargo on board overside, loading, stowing and trimming and again putting it overside clear of the ship's tackle.

24. In view of the difficulties which will in any case arise, it occurs to the Chamber that it might be possible to establish some machinery which would enable parties, whether employer, sub-contractor or workman, to ascertain beforehand how, under the Act, the relationship between any two of them would be regarded. The point is of special importance from the point of view of an employer or for the matter of that, a contractor, who might desire to insure against the risk of having to pay compensation. It is certain that most of the large employers will wish to insure this risk. It stands to reason that they will not wish to insure to more than the extent of their liability, and it would be to their advantage if some machinery could be set up under the Act providing a statutory method under which their position could be determined—say by application to the Commissioner—so that such determination would be applicable

in any case subsequently arising between the parties referred to in it.

25. This clause is not very happily worded, and the meaning is not therefore as clear as it might be.

Clause 16:
Remedies of employer
against stranger. The clause might with advantage be simplified.

26. This clause contains special provisions relating to seamen, and consequential alterations in the wording will be necessary if it should be decided to accept the suggestions which have been made in paragraph 7 above regarding the separate classification of "master" and "seaman"; as is there explained, it is not intended that the master should be excluded from the benefits of the Workmen's Compensation provisions if he is qualified from the point of view of the amount of his wages, but he should, for the reasons stated, be separately mentioned.

Clause 18.
Special provisions relating
to seamen.

27. Chapter IV establishes a special machinery to deal with questions arising under the Act. When discussing, in their letter of 5th January last, the question of the administration of the Act, the Chamber expressed the view that, in consideration of the serious delays sometimes associated with civil litigation in this country, it would be preferable that Workmen's Compensation cases should be dealt with not by the Civil Courts but by a specially appointed Board or Commission of perhaps three members, say a judicial officer, a representative of employers and a representative of workers. The Bill proposes that the authority dealing with such cases should be a Commissioner for Workmen's Compensation appointed by the local Government, the Commissioner being empowered to associate one or more assessors with him in the consideration of any question coming before him. The Chamber are prepared to accept this proposal in substitution of their suggestion. Clause 25 (1) provides that "no application for the settlement of any matter by a Commissioner shall be made unless and until some question has arisen between the parties in connection therewith which they have been unable to settle by agreement." The Chamber are not sure if this wording will not require modification to meet the case of distribution of compensation on account of a fatal accident. Clause II of the Bill provides for such compensation being deposited with the Commissioner and apportioned by him—a principle with which the Chamber are in entire agreement—and in view of the wording of clause 25 (1) it is possible that questions might arise whether the deposit by the employer of the amount of compensation, with a view to its distribution by the Commissioner, was or was not an "application for the settlement" of a matter.

Chapter IV:
Commissioners.

28. This clause provides that the local Government may appoint any person to be a Commissioner. The Chamber assume that ordinarily judicial officers would be appointed to this office in the larger towns, but it would seem desirable to make specific provision regulating the limits of selection as, for example, that no officer below the status of a District Magistrate of the first class should be appointed as a Commissioner. The Commissioner will have wide powers, and important duties to perform, and it is very necessary that he should be a person of standing.

Clause 23 :
Appointment of Commissioners.

29. Clause 24 relates to the venue of proceedings under the Act, and gives power to the Commissioner to transfer, on certain conditions, the proceedings before him in a case to another Commissioner. Such transfer will, the Chamber note, be regulated by rules under clause 35 (2) (d). It is possible that in special circumstances transfers may be made from one province to another and while such transfers might occasion inconvenience, and might possibly be abused, the Chamber are on the whole not disposed to take exception to the provision. They would, however, suggest the inclusion, in the bill itself, of a proviso that transfers should not be made without adequate reason.

Clause 24 :
venue of proceedings and transfer.

30. The Chamber note that sub-clause (2) provides that the application to a Commissioner shall be accompanied by such fee "if any" as may be prescribed. They would suggest the omission of the words "if any." As they understand it, the expenses of the Commissioner and his office will be met by the fees paid in respect of applications to him, and it is unnecessary to contemplate the possibility of applications being made without the payment of fees. In any event, the words are superfluous, for if in a particular case no fee is payable the scale of fees will prescribe accordingly.

Clause 25 :
Form of application.

31. The Chamber have no comment to make on clause 33 other than to say that they entirely approve of the limitation of appeals from the order of Commissioner to matters in which a substantial question of law is involved.

Clause 33 :
Appeals.

32. This Chapter provide that in respect of some of the provisions of the Act the Governor-General in Council may make rules, and, in respect of others, that rules may be prescribed by the local Government, subject to the control of the Governor-General in Council. It is clear that the rules—particularly those to be prescribed by the Governor-General in

Chapter V :
Rules.

Council—will form a very important part of the machinery which will govern the settlement of cases, and so much depends on the rules that may be drafted that the Chamber feel they can only give general approval of the Bill until they have had some indication of the lines on which the draft rules are to be formulated, for it will only be on examining the rules in conjunction with the Bill that it will be possible to form any reliable opinion on the effect of the legislation as a whole. The Chamber would therefore explain that their comments on the Bill may possibly have to be modified in the light of the provisions of the rules, although they do not think that their views, so far as the principles involved are concerned are likely to require revision.

33. In particular, the Chamber feel that the powers conferred on the Governor-General in Council under Sub-clauses (c) and (i) of clause 35 (2) are very comprehensive, and a similar comment applies to the powers of the local Government under Sub-clause (d) of clause 36. With regard to the latter, the Chamber look with some distrust on the granting of such wide powers to a local Government, as these might conceivably be used towards creating a source of revenue; and it seems to the Chamber that the clause should be so framed as to obviate such a possibility.

34. A provision should be inserted in this clause requiring that
 Clause 37 : rules, or any amendments to the rules,
 Publication of Rules, should be published at least three months
 before the date on which the rules or the amendments are intended
 to take effect.

35. The Chamber have carefully examined the provisions of
 Schedule I. They approve of the application
 Schedule I. of the "percentage" principle in cases of
 permanent partial disablement, and consider that this is much to be
 preferred to the system suggested in the Government of India's
 letter of 29th July 1921, namely, the payment of half wages for
 varying periods according to the injuries sustained. They are how-
 ever inclined to question the advisability of distinguishing between
 the right arm and the left arm—a distinction which would be
 unfair to a left-handed person; in Schedule II to the letter from
 Government referred to there was no suggested difference, and the
 Chamber would recommend that it be dropped. Apart from this
 comment the Chamber accept the proposed basis of percentage loss of
 earning capacity in the case of the more serious injuries scheduled,
 but with regard to the less serious of these they would strongly recom-
 mend a considerable reduction in the basis suggested. These are
 the cases where self-mutilation may take place, and the higher the
 scale of compensation, the greater the temptation will be. It is not
 expected that there will be much risk of self-mutilation in the case
 of the more serious injuries, but the position is different if the loss of
 only a finger or a great toe is involved. Self-inflicted injuries will not
 give rise to a claim, but it will often be a matter of difficulty to prove

that such injuries were self-inflicted, and it is therefore desirable that the gain to the dishonest workman should not be so high as to attract him. The Chamber would suggest the following changes in the list as contained in the schedule :—

	Percentage in Bill.	Suggested percentage.
Loss of thumb ...	25	15
Loss of all toes of one foot ...	20	10
Loss of one phalanx of thumb ...	10	5
Loss of index finger ...	10	5
Loss of great toe ...	10	5
Loss of any finger other than index finger	5	2½

36. Schedule II specifies the different classes of persons who, within the meaning of section 2 (1) (l) and subject to the provisions of that section, are deemed to be workmen. The Chamber have explained above their views regarding the definition of "seaman", and the only other class on which they wish to comment is that covered by paragraph (v), namely any person who is :

employed for the purpose of loading, unloading or coaling any ship at any pier, jetty, landing-place, wharf, quay, dock, warehouse or shed, on in or at which steam water or other mechanical power or electrical power is used.

Except for the insertion of the reference to the working of a ship the paragraph follows closely the suggestion made by the Chamber, in their letter of 5th January, regarding the regulation of the inclusion of workers in docks. On consideration the Chamber are inclined to think that the definition, as it stands, will lead to a good deal of trouble because, as framed it excludes from the benefit of the Act loading, etc. work on a ship for example in the stream or lying off shore, although similar work on a ship at a jetty or in the docks is covered. This point might be met by inserting, after the word "ship", the words "at any moorings within a port or," but there is a further point to be noted. Under the General Clauses Act the term "ship" includes "every description of vessel used in navigation not exclusively propelled by oars". It seems to the Chamber that the same reasons apply in the case of loading and unloading work as warrant the exclusion of seamen on board small ships, and they would recommend that a proviso to this effect should be inserted.

37. In connection with the general question of Workmen's Compensation, there is a point of considerable importance to which the Chamber consider it desirable to draw attention. In paragraph 16 of their letter of 5th January 1922 they expressed doubt as to the extent to which diseases such as hernia should be included in the Act; and they added that if such diseases were to be included there should be some safeguard to the employer. Hernia is not, as a matter of fact, included among the industrial diseases specified in the Bill,

but there is another point which should be mentioned. It is true that hernia is not very common among the industrial workers of India, but a man might intensify and thus make manifest an undiagnosed rupture in the ordinary course of his work and without being subjected to more than what would, in the case of a person with no tendency towards that condition, be a normal strain. If the employer is to be held responsible to the extent that a rupture so caused would be considered, under the Act, as an *accident* entitling the workman to compensation—as distinct from an industrial disease specifically included as such in the Act—the result may quite well be that employers will, to protect themselves, have to refrain from employing any workman with any tendency towards hernia, a result which would entail considerable hardship on those affected. For this reason the Chamber would suggest for consideration that a definite exception should be made in the Bill to provide that such cases should not be deemed to be accidents within the meaning of the Act. Similar remarks apply in the case of workmen suffering from spleen—a much more common condition in India than at home—and it seems undesirable that employers should be discouraged from employing, or continuing to employ, persons otherwise healthy who have indications of spleen trouble.

**PROPOSALS FOR RESTRICTING THE CROP
IN 1922.**

**From Indian Tea Association to all members of the
Association.**

Circular No. 61.—CALCUTTA, 2nd August 1922.

In continuation of my circular No. 34, dated 1st May 1922, I am directed to publish for the careful consideration of members, the sub-joined copies of the marginally noted correspondence with reference to the consideration given to this most important matter at a meeting of the Standing Joint Committee of India and Ceylon with representatives of Java and Sumatra in London on 10th July 1922.

As the crop yield figures in the possession of the Committee, and rumours from the districts, would appear to indicate that plucking on many estates is considerably freer than it was last year, the Committee strongly recommend Agents, Managing Agents and Proprietors to impress upon garden managers the present grave outlook if the industry is faced with over-production.

In the foregoing connection I am directed to refer to the speeches of the Chairman and Vice-Chairman of the Indian Tea Association, London, references to which appeared in the public press on the 26th July 1922. It would appear that many members have assumed that the market could absorb 330 million pounds of *North* Indian tea whereas the indication of crop referred to North and South Indian *combined*, and there is an error in the total world production and requirements which should be 600 millions and 640 to 650 millions, respectively.

Telegram, dated 20th July 1922, from The Indian Tea Association, Calcutta, to The Indian Tea Association, London.

Restriction crop referring to your letter, dated 29th June, please telegraph result meeting 10th July.

I am, therefore, directed to ask you to be good enough to bring this important question before Boards of Directors and Proprietors generally, and advise me, at the earliest possible moment, whether the concerns you represent would be prepared to support the above proposal.

My Committee desire me to point out that, although agreement became impracticable to the definite scheme put forward for the reduction of the 1921 crop, there is no doubt that the steps undertaken, voluntarily, by the several producing countries to restrict the output saved the industry from disaster, and they are of opinion that concerted action at the present time to prevent a return to coarse methods of plucking will consolidate the position and will be to the mutual interest of all growers.

THE INCOME TAX ACT, 1922 (XI OF 1922):

(a) Assessment of tea producers to income-tax.

**From Indian Tea Association to all members
of the Association.**

Circular No. 32.—CALCUTTA, 29th April 1922:

*The question of the liability of tea companies to assessment
to income tax.*

I am directed to refer to circular No. 84,* dated 7th December 1921, in the above connection. The terms of the circular were as follows :—

As you are aware, the Government of India have for some time past had under consideration the question of framing rules with a view to giving effect to the judgment of the High Court last year, the object of such rules being of course to determine the basis on which a division can be made as between the "agricultural" and the "manufacturing" profits of a tea company. The High Court ruled that a tea company could not be held liable for assessment to income tax in respect of such portion of its profits as is "agricultural" but that on its "manufacturing" profits it is liable.

The General Committee have had an opportunity of discussing the matter with Mr. G. G. Sim, I.C.S., of the Finance Department, Government of India, and Mr. H. E. Spry, I.C.S., Government of Bengal, and it has now been arranged that the question of the reasonable apportionment of profits should be thoroughly examined by a Sub-Committee with a view to recommendations being made which will be acceptable both to Government and to the industry. The Sub-Committee will consist of Mr. Spry, Mr. J. A. Milligan, I.C.S., Chairman of the Assam Labour Board—who was deputed some time ago by the Government of India to make a preliminary enquiry in the matter—and the Chairman of this Association, Mr. T. C. Crawford.

2. I am now directed to inform you that, after making certain enquiries, the Sub-Committee referred to had a meeting on 10th April with Mr. Sim; the meeting was attended also by the Commissioner of Income Tax, Bengal, and by representatives of the United Planters' Association of Southern India, and much discussion took place on the question of what could be considered a fair basis for a compromise regarding the proportion of tea garden profits to be assessed for income tax. In the end a compromise was agreed on between the representatives of Government and the Chairman of the Association on the basis that tea concerns should be liable for income tax to the extent of 25% of their profits.

3. The Committee of the Association have since had the matter under discussion, and they are of opinion that the compromise secured by the Chairman is a satisfactory one and that it should be accepted by the industry. They understand that

* See 1921 Report page 222.

Government will now draw up a rule on the basis of the compromise which will in due course be published, the customary opportunity being then given for the submission of any criticisms or objections before the rule will come into force.

From the Government of India, (BOARD OF INLAND REVENUE), to Indian Tea Association.

No. 230-I.T.—SIMLA, 26th May 1922.

I have the honour to enclose herewith a copy of the Board of Inland Revenue Notification No. 207-I.T., dated the 22nd May 1922, publishing a draft amendment to Rule 23 of the Indian Income tax rules, 1922. The rule as amended will stand as follows:—

“In the case of income derived in part from agriculture and in part from business an assessee shall be entitled to deduct from such income the market value of any agricultural produce raised by him or received by him as rent-in-kind which he has utilized as raw material for the purpose of his business or the sale receipts of which are included in the accounts of his business. The balance of such income shall be deemed to be income derived from the business and no further deduction shall be made therefrom in respect of any expenditure incurred by the assessee as a cultivator or receiver of rent-in-kind;

A Provided that in the case of income derived from the joint production and sale of tea, the amount to be deducted for the purpose of this rule shall be 75 per cent. of the gross income received from such combined production and sale.”

No. 207-I.T.

GOVERNMENT OF INDIA.

BOARD OF INLAND REVENUE.

Simla, the 22nd May 1922.

NOTIFICATION.

The following draft of an amendment to the Indian Income-tax Rules, 1922, which it is proposed to make in exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 10th July 1922. Any objection or suggestion

which may be received from any person with respect to the draft before the date specified will be considered by the Board of Inland Revenue.

DRAFT AMENDMENT.

The following proviso shall be added to rule 23 of the said rules :—

“ Provided that in the case of income derived from the joint production and sale of tea, the amount to be deducted for the purpose of this rule shall be 75 per cent. of the gross income received from such combined production and sale.”

(Sd.) G. G. SIM,
Member, Board of Inland Revenue.

**From Indian Tea Association to Government
of India, (BOARD OF INLAND REVENUE).**

No. 1040-O.—SIMLA, 4th July 1922.

I have the honour to acknowledge the receipt of Mr. G. G. Sim's letter No. 230-I. T., dated 26th May 1922, forwarding copy of the Board of Inland Revenue Notification No. 207-I. T., dated 22nd May 1922, publishing a draft amendment to Rule 23 of the Indian Income Tax Rules, 1922.

2. The Notification under acknowledgment purports to give effect to the compromise which is recorded in the accompanying copy of the proceedings of a representative meeting at Calcutta on 10th April 1922, when it was agreed that the basis on which tea estates should be assessed for income tax should be 25% of the profits assessable to income tax, had the income been all non-agricultural.

3. By the draft amendment under consideration, Rule 23 would read as it does at present, with the addition of the following proviso :—

“ Provided that in the case of income derived from the joint
“ production and sale of tea the amount to be deducted
“ for the purpose of this rule shall be 75% of the gross
“ income received from such combined production and sale.”

and, in the light of opinion which has been obtained, my Committee feel that the notification is liable to misinterpretation.

4. In order to meet the case fully, I am directed to submit the following alternative wordings in place of the suggested addition to the present rule 23 :—

- (a) *As an additional to Rule 23.*—Provided that in the case of income derived from the production, manufacture and sale of tea, the amount to be deducted for the purpose of this rule shall be 75% of the income from such production, manufacture and sale.

or (b) *As a new Rule.*

24 B. In the case of income derived from the production, manufacture and sale of tea the amount to be deducted for the purpose of rule 23, shall be 75% of the income from such production, manufacture and sale.

5. The question as to whether the wording I have suggested should be added as a proviso to rule 23, or form part of rule 24, is, of course, a matter which concerns Government, and my Committee do not therefore propose to offer any opinion on the point.

No. 681-I. T.

GOVERNMENT OF INDIA.

BOARD OF INLAND REVENUE.

Simla, the 3rd October 1922.

NOTIFICATION.

Separate Revenue Income-tax

In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Board of Inland Revenue is pleased to direct that the following amendments shall be made in the Indian Income-tax Rules, 1922, namely :—

- (1) Rule 23 shall be re-numbered 23(1) and in the rule as re-numbered before the words "In the case of income", the words and figures "Subject to the provisions of rule 24" shall be inserted.
- (2) Rule 24 shall be re-numbered 23(2) and in the rule as so re-numbered, for the word and figure "rule 23", the word and figure "rule 23", the words and figure "sub-rule (1)" shall be substituted.

(3) The following rule shall be inserted as rule 24, namely :—

“ 24. Income derived from the sale of tea grown and manufactured by the seller shall be computed as if the growing, manufacture and sale of such tea were a business within the meaning of section 10 of the Act, and 25 per cent. of such income shall be deemed to be derived from business.”

No. 682-I. T.

Copy forwarded to all Commissioners of Income-tax, for information and guidance.

Copy also forwarded to all Chambers of Commerce, the Tea Association, Calcutta, and the United Planters' Association of Southern India, for information.

From Indian Tea Association, to Government of India, (BOARD OF INLAND REVENUE).

No. 1676-O.—CALCUTTA, 27th October 1922.

I have the honour to address you with reference to the terms of Government of India, Board of Inland Revenue Notification No. 681-I. T., dated 3rd October 1922, publishing amendments in the Indian Income-Tax Rules, 1922, to make the Act applicable to the tea industry.

2. This notification publishes three amendments, the third of which promulgates a new rule 24 which states among other things that the growing manufacture and sale of tea shall be regarded as a business within the meaning of section 10 of the Act. The Committee consider that this wording is open to misinterpretation. They can see no reason why the word “growing” which represents the essentially agricultural side of the tea industry should be included in the notification at all, and they would ask in any case to be assured that by including this word it is not the intention of Government to use it as a justification for regarding the Income Tax Act as applicable to profits derived from processes which are purely agricultural, as, for example, the growing of tea seed.

From Board of Inland Revenue, to Indian Tea Association, Calcutta.

No. 884-I. T.—DELHI, 28th November 1922.

I have the honour to acknowledge receipt of your letter No. 1676, dated the 27th October 1922, regarding the rule made in notification No. 681-I. T., dated the 3rd October 1922, prescribing the method of assessing to income-tax profits of the tea industry.

2. The rule is intended to provide for the arrangement arrived at in consultation with your Association and means merely that in computing the profits, the whole profits of the business shall be calculated *as if* the whole of the operations including the growing of tea were liable to tax, and 25 per cent. of the result shall be taken as the amount taxable. There was no intention whatsoever in issuing this rule to use the rule for any purpose other than securing the arrangement arrived at in consultation with you. In order to make the matter perfectly clear, I enclose a copy of the explanatory note which it is proposed to insert in the Income-tax Manual, and shall be glad if you will kindly let me know whether you consider that the note is satisfactory or what amendment you desire to be made therein.

Draft note to be inserted on page 65 of the Income-Tax Manual.

Owing to the difficulty experienced in separating the agricultural (non-taxable) and non-agricultural (taxable) receipts and expenditure in the case of the tea industry, rule 24 provides that the amount of income liable to the tax in the case of a person growing, manufacturing and selling tea shall be taken as one-quarter of the profits of the whole business, the profits of the whole business being ascertained in exactly the same manner as if the profits from all the processes concerned were liable to the tax.

From Indian Tea Association, to Government of India (BOARD OF INLAND REVENUE).

No. 1889-O.—CALCUTTA, 14th December 1922.

I have the honour to acknowledge the receipt of your letter No. 884-I. T., dated 28th November, on the subject of the new rule made in notification No. 681-I. T., dated 3rd October, prescribing the method of assessing to income tax the profits of a tea company.

2. You enclose with your letter now under receipt a copy of the explanatory note which you propose to insert in the Income Tax Manual regarding the assessment of tea companies to income tax and you ask whether the Association consider the draft note satisfactory and if so what amendment they would desire to be made therein.

3. I am directed to say that the Committee do not consider that the paragraph as drafted quite meets the case. Adequately to express the position established as a result of the compromise come to between Government and the tea industry the Committee would suggest that an addition to the following effect should be made to the draft paragraph submitted in your letter :—

“Where the tea company has well ascertained agricultural income this may be deducted before taking one quarter of the profits.”

It must be borne in mind that many tea companies have other interests than tea such as coffee, cinchona, rubber, cardamoms, etc., which are entirely agricultural products and can in no way be considered as coming within the scope of the Income Tax Act or of the arrangement come to between Government and the industry. This comment also applies to tea companies' zamindari interests.

From Board of Inland Revenue, to Indian Tea Association.

No. 76-I. T.—DELHI, 12th January 1923.

I have the honour to acknowledge receipt of your letter No. 1889, dated the 14th December 1922, on the subject of the new rule made in notification No. 681-I. T., dated the 3rd October, prescribing the method of assessing to income-tax the profits of tea companies.

2. In view of the arguments pointed out in your letter I have added to the draft note which I propose to insert in the Manual the following words :—

“Where the person growing, manufacturing and selling tea has separate purely agricultural income, (e.g. from rent or cultivation of land on which tea is not grown), no account shall be taken of such income in calculating the ‘profits of the whole business.’”

I hope that this will meet the views of the Association.

3. The question of whether or not the profits from any of the processes in connection with the production of coffee, cinchona, rubber, cardamoms, etc., are liable to the tax has not yet been settled.

(b) *Assessment to income tax of the value of rent free quarters.*

From Indian Tea Association, to Messrs. Orr, Dignam & Co.

No. 990-O.—CALCUTTA, 24th June 1922.

I am directed to refer to you for your opinion thereon the question of the assessment to income tax under the Act of 1922 of perquisites received by planters. The Act of 1918 contained a provision excluding from the Act "any perquisite or benefit which is neither money nor reasonably capable of being converted into money". In view of this clause it was ruled that when a rent free residence is given to an employee in view of his office, the annual value thereof was to be regarded as part of his income only when he had the right to let the house. As this clause has been omitted from the 1922 Act the annual value of the houses occupied rent free by employees of tea companies becomes liable to income tax. The only exemption allowed by the 1922 Act to Section 7 (1) of that Act by which all perquisites received by an employee in lieu of or in addition to salary or wages are liable to income tax, is under clause Section 4 (3) (vi) which exempts such perquisites as "meet expenses wholly and necessarily incurred in the performance of the duties of office or employment of profit".

2. The question I am to refer to you concerns the application of this principle to tea garden employees. In view of the compromise by which only 25% of a tea garden's profits are to be taken as liable to income tax, it seems to the Committee that a strong case could be made out for the liability of only 25% of a planter's perquisites to income tax, their opinion being that inasmuch as the Government of India have agreed that three-fourths of the work carried out by the industry can be considered as agricultural, it necessarily follows that three-fourths of the salaries and, included in salaries, perquisites paid or allowed to employees of tea concerns, should also be debited to agriculture and should therefore be exempt from assessment to income tax.

Perhaps you will let the Committee have your opinion on this point as early as possible.

From Indian Tea Association, to all members of the Association.

Circular No. 55.—CALCUTTA, 21st July 1922.

Indian Income Tax Act, 1922: Assessment of Tea Planters' salaries and perquisites to income tax.

The above question has been referred to the Association by the Branches, and the Committee have consulted Messrs. Orr, Dignam & Co., whose opinion will be seen in the subjoined copy

of their letter dated 30th June 1922. It will be noted that salaries and all perquisites—with the exception of rent-free house accommodation to which I refer hereafter—are not exempt from assessment.

As regards the intention of Government to assess the garden managers and assistants to income tax in respect of rent-free residences occupied by them, Messrs. Orr, Dignam & Co. go very fully into this matter and it will be noted that it is considered a very good case can be put up against the contention that managers and assistants are assessable to income tax in respect of such rent-free residences.

My Committee had this matter before them at their recent meeting and, having regard to the above opinion, they see no reason why planters should acquiesce in the assessment of rent-free residences, and it is now suggested that members should advise their staffs accordingly.

As it is considered advisable that any communications to the Income Tax authorities should be more or less similarly framed, the attached draft reply has been approved by the Association's solicitors.

LEGAL OPINION.

From Messrs. Orr, Dignam & Co., to Indian Tea Association.

No. T-13237.—CALCUTTA, 30th June 1922.

Re: The assessment of planters perquisites to income tax.

With reference to your letter of the 24th instant and the writer's interview with Mr. Daniel yesterday, we are of opinion that, in answer to the question put to us in the second paragraph of your letter, it could not be successfully contended before the Collector that 25% of a planter's salary and perquisites were liable to income-tax.

The Act exempts from income-tax "agricultural income", and "agricultural income" under section 2 (1) of the Act means,—

2(1) (a) "any rent or revenue derived from land which is
"used for agricultural purposes, and is either assessed
"to land revenue in British India or subject to a
"local rate assessed and collected by officers of Gov-
"ernment as such",

(b) any income derived from such land by—

(c) agriculture or,

- (ii) the performance by a cultivator or receiver of 'rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market' or
- (iii) the sale by a cultivator or receiver of 'rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in sub-clause (ii)';
- (c) "any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator or the receiver of rent-in-kind, of any land with respect to which, or the produce of which, any operation mentioned in sub-clauses (ii) and (iii) of clause (b) is carried on".

It cannot be said that the salaries or perquisites of the employees of a tea concern come under any of the above heads. The cultivator, that is, in the case of a tea estate, the proprietor generally a Company, who owns the estate, employs Managers, Assistants and others at salaries for the purpose of producing his agricultural income, and assuming for the sake of argument that the whole of an income of a tea estate were exempt from income-tax and not 75% as agreed with Government there is nothing in the Act that we are aware of that exempts the salaries of the employees of the estate. In our opinion the salaries and perquisites of such employees are taxable under the heading "salaries" in Section 7 of the Act. If the contention to the contrary were a sound one, it could be carried one step further, and only 25% of the Managing Agents' salary and commission would be liable to income-tax.

Your letter, however, opens up another point of view. As you state in your letter the Income-tax Act of 1918 contained a provision (Sec. 3 (2) (IX) excluding from that Act—

"Any perquisite or benefit which is neither money nor reasonably capable of being converted into money."

and accordingly the Income-tax Authorities ruled that when a rent free residence was given to an employee in view of his office, the annual value thereof was to be regarded as part of his income only when he had the right to let the house.

This clause was omitted from the 1922 Act and it is thereby assumed that the annual value of houses occupied rent free by employees of tea companies is a perquisite enjoyed by the employee and therefore liable to income-tax. This certainly appears to have

been the intention of the framers of the Act, as will be seen from the following extract from the Report of the Joint Committee on the Income-Tax Bill :—

“ We agree with the proposal in the Bill to omit sub-clause (ix) of section 3(2) of the present Act (*viz.* any perquisite or benefit which is neither money nor reasonably capable of being converted into money), in order to avoid inequalities in assessments due to the existence of this provision in the present Act. We consider, however, that departmental instructions should be issued that in the case of rent-free houses the annual value of such houses to the occupier should in no case be deemed to be more than 10 per cent. of the salary in the case of salaried persons ”

This may have been their intention, but the question is, does the Act, as passed, carry out such intention? In this connection we think it appropriate to quote, for the benefit of your Committee, the following passage from the judgment of Lord Halsbury, L.C., in the case mentioned later in this letter :—

“ To put this case very simply, the question depends upon what is Mr. Tennant's income. This is an Income Tax Act, and what is intended to be taxed is income. And when I say ‘ what is intended to be taxed,’ I mean what is the intention of the Act as expressed in its provisions, because in a taxing Act it is impossible, I believe, to assume any intention, any governing purpose in the Act, to do more than take such tax as the statute imposes. In various cases the principle of construction of a Taxing Act has been referred to in various forms, but I believe they may be all reduced to this, that inasmuch as you have no right to assume that there is any governing object, which a Taxing Act intended to attain, other than that which it has expressed by naming such and such objects the intended subject for taxation, you must see whether a tax is expressly imposed.

“ Cases therefore under the Taxing Acts always resolve themselves into a question whether or not the words of the Act have reached the alleged subject of taxation. Lord Wensleydale said, in *re Micklethwait*.—‘ It is a well established rule that the subject is not to be taxed without clear words for that purpose ; and also that every Act of Parliament must be read according to the natural construction of its words ’ ”.

The subject is therefore taxed on the construction of the actual words of the Act and not on what the framers of the Act may have intended.

Referring to the Income Tax Act, 1922, the only two headings under which a Manager or Assistant of a tea garden could be called upon to pay income-tax on the annual value of his rent-free house as a perquisite, would be section 7(1) which is as follows :—

“ The tax shall be payable by an assessee under the head ‘ salaries ’ in respect of any salary or wages, any annuity, pension, gratuity and any fees, commission, *perquisites or profits received by him in lieu of or in addition to any salary or wages, &c.* ”

and section 12(i)—

“ The tax shall be payable by an assessee under the head ‘ other sources ’ in respect of *income, profits and gains* of every kind and from every source to which this Act applies (if not included under any of the preceding heads). ”

To bring it under either of these heads, therefore, it must be a fee, commission, perquisite, income, profits or gains. The question is, is it? Fortunately we have a ruling of the House of Lords in a case *Tennant vs. Smith* (Surveyor of Taxes) the facts of which are on all fours with the position of a Manager or Assistant of a tea garden. In this case Tennant was a Bank Manager and was bound as part of his duty to occupy the Bank house. He was not entitled to sublet the Bank house and in the event of his ceasing to hold his office of Bank Manager, he was under obligation to quit the premises forthwith. On these facts it was held that in estimating Tennant's total income from all sources, *the yearly value of his privilege of free residence in the Bank premises could not be brought into account.* Lord Halsbury, L.C., after setting out the facts and stating that,—

“it is certainly true that the occupation of a house rent-free is *not income*,” summed up his arguments as follows:—

“For these reasons I am of opinion that the thing sought to be taxed is *not income unless it can be turned into money.*”

and as it could not be turned into money he gave judgment in favour of Tennant.

Lord Macnaghten put it in another way. He said that—

“A person is chargeable for income-tax not on what saves his pocket but on what *goes into his pocket*. And the benefit which the appellant (that is Tennant) derives from having a rent-free house provided for him by the Bank, brings in nothing which can be reckoned up as a receipt or properly described as income.”

All the other four Judges concurred in the above judgments and Lord Field further stated—

“For the reasons which have been so fully indicated to your Lordship it appears to me that the residence of the appellant, that is, Tennant, upon the Bank premises, which although rent-free could not in any way be converted into money or money's worth, cannot be held to be either a *gain, profit, perquisite or emolument* within the meaning of the statute.”

We are therefore of opinion that notwithstanding the intention of the framers of the Indian Income-tax Act, 1922 and the instructions that have no doubt been sent to the local Collectors of Income-tax the Association can put up a very good case against the contention that tea garden Managers and Assistants are liable to pay income-tax in respect of the houses which they occupy rent-free

Draft letter to Income Tax authorities.

I have the honour to acknowledge the receipt of your letter of the 1922 stating that it has been decided that a flat rate of 10% on salaries of employees of companies or firms or other private employers will be taken as representing the value of perquisites received in the shape of free accommodation for the purpose of assessment to income-tax, and requesting me to deduct from the salaries of myself and assistants at the time of payment of the salaries income-tax on such salary plus 10% of the same on account of free accommodation.

I have carefully considered my position in this matter, and legal opinion has been taken as to whether the rent-free houses which I and my assistants occupy are perquisites assessable to income-tax, and the opinion which has been obtained is to the effect that tea garden Managers and Assistants are not liable to pay income-tax in respect of houses which they occupy rent-free. I am informed that the legal opinion which has been obtained is supported by a decision of the House of Lords (*Tennant vs. Smith*) reported in 1892 A.C. at page 150. In these circumstances I have been advised to bring these facts to your notice, and to submit that the Income Tax Authorities are not justified in calling upon me to deduct income-tax from the salaries of myself and my assistants in respect of such rent-free houses. Furthermore, I think it only right to advise you that, as the question involved is a very important one from my own point of view as well as that of my assistants, I propose to act on the legal opinion to which I have referred by which I have been advised not to make any deductions from salaries in respect of income-tax on rent-free accommodation. As a matter of courtesy to yourself I think it only right and proper to write you at some length with my reasons for the action I propose to take.

**From Indian Tea Association to Government
of India, (BOARD OF REVENUE).**

No. 1580-O.—CALCUTTA, 11th October 1922.

I have the honour to address you on the subject of a question arising out of the Indian Income Tax Act 1922. In several of the tea garden districts both in Bengal and in Assam, local Income Tax Officers have issued assessment notices on tea garden managers to include a deduction to be made on account of rent-free quarters and other perquisites enjoyed by planters. This perquisite tax is generally assessed at a flat rate of 10% on the amount of salary.

2. This Association have been legally advised on the question of the liability of planters rent-free quarters to assessment to income-tax; and in accordance with that advice had resolved to institute a test case to decide the matter. An appeal was therefore

being lodged against the assessment of rent-free quarters to income tax by a tea estate acting on behalf of the Association. This is the Doloo Tea Estate in the district of Silchar, Cachar. Information has however been received from the Manager of the Doloo Tea Estate that the local Income-Tax Officer has advised him that pending further orders on the subject no tax on the value of perquisites in the form of rent-free house accommodation should be deducted as a reference on the subject had been made to the Government of India, Board of Revenue.

3. In these circumstances therefore I am to inform you that in view of this communication from the Income Tax Officer, Silchar, Cachar, to the Manager, Doloo Tea Estate, it is not proposed to include in any returns made by members of this Association for the purpose of income tax assessment any amount for rent-free quarters, and that it is proposed to do nothing further in the matter of testing the question involved, as had been previously arranged, until such time as the Board of Inland Revenue have considered the question and passed orders on it.

**From Commissioner of Income-Tax, Bengal to
Indian Tea Association.**

No. 5880-C. T.—CALCUTTA, 24th November 1922.

I have the honour to forward for the information of the Association a copy of my letter No. 5693, dated the 21st instant to the Income-Tax Officer, Jalpaiguri, in reply to an enquiry from that officer whether he was to insist upon income-tax being deducted on the value of rent-free quarters etc. in addition to the actual salaries of tea garden employees. Certain correspondence between that officer and the Chairman of the Duars Planters' Association led up to this reference which, I think, need not be forwarded to you *in extenso*. The Chairman's contention is that a test case is pending and until its decision the tax on these perquisites should not be collected. As you are aware the matter was recently discussed between Mr. Tottenham, Acting Member of the Board of Inland Revenue, and the Finance Committee of the Bengal Chamber of Commerce but the position was left somewhat indefinite. The intention of the legislature to tax these perquisites was however recognised, and until it is definitely decided that the law as it stands does not give effect to that intention no option is left to the officers of the Income-Tax Department, but they must insist upon the tax in respect thereof being duly collected. As will be observed from my letter to the Income-Tax Officer, Jalpaiguri, I have agreed that the matter may remain pending until March next but in the event of the question being still undecided by then (which is not unlikely if a test case is actually to be contested) I trust that the members of your Association will agree to pay the balance due in March as indicated in my letter.

No. 5593-O. T., dated 21st November 1922, from the Commissioner of Income-Tax, Bengal, to the Income-Tax Officer, Jalpaiguri.

The position regarding this matter is still uncertain and I have no definite information whether any test case is actually in progress. There is obviously no object, as the Chairman of the Doon Planters' Association remarks, in multiplying such cases, but until the matter is decided one way or the other the duty of the Income-Tax department is to see that the tax is collected on these perquisites. Section 18(2) of the Act however leaves a certain amount of discretion to the employer and in the present circumstances the tax should be accepted on salaries exclusive of the value of free quarters, on the understanding that in the event of no decision having been reached by March next the employers make an additional payment in that month by way of adjustment to cover the value of these perquisites during the current financial year.

2. It should be noted that the percentage of ten on salary to cover these perquisites is a maximum and possibly in many cases a smaller figure should be taken.

From the Government of India (BOARD OF INLAND REVENUE), to Indian Tea Association.

No. 886-I.T.—DELHI, 29th November 1922.

I have the honour to acknowledge receipt of your letter No. 1580, dated the 11th October 1922, on the subject of the taxation of perquisites enjoyed in the shape of rent-free quarters, etc., and to say that the Income-tax Commissioners of Bengal and Assam have been instructed not to charge tax upon such perquisites pending further instructions.

From Commissioner of Income Tax, Bengal, to Indian Tea Association

No. 6106-C.T.—CALCUTTA, 1st December 1922.

Perquisites—Rent-free quarters on Tea Gardens—Taxation of—your No. 1809-O, dated the 29th November 1922.

I have the honour to inform you that I have just received instructions from the Board of Inland Revenue not to levy tax on the value of rent-free quarters for the present. Income Tax Officers in the tea districts are being informed of this.

From Indian Tea Association, to all Members of the Association.

Circular No. 95.—CALCUTTA, 11th December 1922.

I am directed to attach for your information a copy of a letter No. 886-I. T., dated 29th November, from the Member of the Board of Revenue, Government of India, and of a letter No. 6106-C.T., dated 1st December, from the Commissioner of Income Tax, Bengal.

*(c) Responsibility of Employers of Tea Garden Doctors under the
Income Tax Act.*

**From Indian Tea Association, to all Members of
the Association.**

Circular No. 49.—CALCUTTA, 29th June 1922.

I am directed to subjoin for the information of members only, copy of correspondence in connection with the above subject which has taken place between the Committee and Mr. E. N. Blandy, J.C.S., Commissioner of Income Tax, Bengal.

2. I am to say with reference to this correspondence that it is the intention of the Committee to advise members to adopt the procedure suggested in this Association's letter, dated 13th June, and accepted by the Commissioner in his letter of 21st June, unless good reasons to the contrary should be forthcoming. The suggestion is that Government should regard as "salary" for the purpose of assessment of income tax payments made to Medical Officers employed by Medical Associations only and that where a fee—whether Rs. 10 or Rs. 1,000—is paid monthly or quarterly or annually, this should be regarded as "professional earnings" and not as "salary". Members will no doubt keep before them that a certain sum can be deducted from a medical officer's salary against expenditure on transport, literature, etc., etc.

If members have any objection to the adoption of the suggested procedure, the Committee desire to be advised of such objection not later than 6th July 1922.

**From Indian Tea Association, to Commissioner
of Income Tax, Calcutta.**

No. 906-O.—CALCUTTA, 13th June 1922.

With reference to the interview which the Chairman, Mr. T. C. Crawford, M.L.C., had with Mr. W. B. Kirkwood on 6th instant, I am directed to submit the following in respect to remuneration paid to tea garden doctors and to ask whether you will favour my Committee with your views as to what liability attaches to employers to deduct income tax from such remuneration under the Income-Tax Act of 1922.

The definition of salaries in the Act is very wide, and under Section 18(2) any person responsible for paying any income which falls under the head of salaries is liable to deduct income tax at the time of payment. It is in regard to the application of this provision in the case of certain medical officers in the tea districts that there

is doubt. In some cases a medical officer is employed by a group of estates forming a Medical Association, which pays him a fixed monthly remuneration. In such cases there does not appear to be any difficulty, and the Committee consider the liability is placed on the Honorary Secretaries of the Medical Association paying such monthly remuneration to deduct the income tax and to pay it over to Government.

In the following cases, however, the position is not so clear, and the Committee will be glad if you will kindly consider these and favour them with your views as to what should be done, in regard to income tax deduction, in each case :—

- (a) A doctor is resident in the tea districts but is not the employee of a Medical Association such as is mentioned in the previous paragraph. He is paid a monthly remuneration by each of a number of gardens and does their medical work ; but his arrangement with each garden is independent of that made with the others.
- (b) A doctor is the employee of a Medical Association. An estate, X, is not a member of the Medical Association but, with the sanction of the Association, pays a monthly remuneration to the doctor in consideration of his doing the concern's medical work.
- (c) A case similar to that stated under (b), except that the monthly remuneration is paid not to the doctor but to the Medical Association whose employee the doctor is.
- (d) A tea concern has an arrangement with the Civil Surgeon of the district, a Government servant, in accordance with which he does its medical work.

The matter has been carefully considered by members of my Committee and, while they feel that there may be liability if the Act is interpreted literally, it is felt that is not the intention of Government. The Committee considers that Government intend the liability to attach only to payments made to whole time men, and that where a fee—whether Rs. 10 or Rs. 1,000—is paid monthly or quarterly or annually, this should be regarded as professional earnings and not as salary. If, however, Government intend to consider such fees as salary in the case of tea garden doctors it would probably mean that from 8 to 16 parties at least would have to deduct and pay income tax monthly, while the local Collector would also have to assess the doctor on any income which he received from local practice and adjust any variance in rates, besides giving the allowance which the doctor might claim for travelling, instruments, etc. The work thereby involved would be out of all proportion to any benefit which Government might obtain through deduction of tax at time of payment.

My Committee feel it is undesirable that there should be any dubiety on this point, and they desire to know exactly to what extent their members are liable in the cases mentioned above under the provisions of the present Act.

**From Commissioner of Income Tax, Bengal, to
Indian Tea Association:**

D. O. No. 2529-C. T.—CALCUTTA, 21st June 1922.

In reply to your letter No. 906-O, dated the 13th instant, I write to say that in my opinion this question is not free from doubt. I am not aware if you have seen the order of the Board of Revenue in case No. 312 of 1921. In this case the Collector of Jalpaiguri sought to recover the tax due on the "Salary" paid to a certain Dr. Marjoribanks who was employed by a number of tea concerns styled informally the Dooars Medical Association from Messrs. James Finlay & Co., Ltd., who actually paid the "Salary" on behalf of this "Association". Messrs. James Finlay & Co., Ltd. denied that they were the persons responsible for paying the "Salary" and pointed out that had they failed to pay Dr. Marjoribanks he would have had to sue not them but the several concerns who employed him. The Board accepted this contention and the tax has not been recovered from Messrs. James Finlay & Co., Ltd. Assuming, though I am inclined to think that this is open to doubt, that the order of the Board of Revenue in this case is correct, the same difficulty would apparently arise in the case of the Honorary Secretaries of such Associations as you mention in paragraph 2 of your letter. Unless it is definitely specified either in the Medical Officer's agreement with his employers or in the agreement between the employers constituting themselves an association, who is to be responsible for payment of the remuneration, the Income Tax Officer will in case of default apparently have to proceed against all the members of the Association.

2. As regards the question whether this remuneration is taxable under the head "Salaries" I consider that in view of the width of the definition, to which you have drawn attention, there can be no doubt that this is so. Technically I think it could be argued that even a single fee is liable to be treated as income under this head. It would, however, be clearly impossible for the Income Tax Authorities to insist upon this, and as there is a separate tax-head "Professional earnings" I think that your Committee will probably agree that in deciding under which head to treat such remuneration we should be principally guided by considerations of practical convenience. The interpretation given in the penultimate paragraph of your letter is both practical and convenient and if the legal difficulty mentioned in para. 1 of this letter can be overcome I am prepared to accept it. In the instances given under (a), (b) and (d) of the

third paragraph of your letter the remuneration paid would thus be assessed as "Professional earnings" and no attempt would be made to insist upon deduction of the tax thereon at source. Case (c) does not appear to concern us. Here, I presume, one of two things happens; either the medical man continues to get the same remuneration from the association as he did before concern "X" availed themselves of his services in which case the amount paid by "X" would presumably go to reduce the contributions of the members of the association; or else the association may increase his remuneration by the amount contributed by "X" in which case I consider that the tax on the whole of the remuneration paid may fairly be deducted at source by the person to whom the association has entrusted the duty of making the payment.

3. I now return to the problem who is the person responsible. My own view is that the legislature meant the person to whom the duty of making the payments is for any reason entrusted; otherwise there is little force in the provision of sub-section (7) of Section 18. This I think is particularly evident in the case of Government servants. A Government servant is employed by the Secretary of State and if he fails for any reason to get his salary he will have to seek relief from the Secretary of State, but I cannot imagine that the legislature intended that the Secretary of State should be personally responsible where tax is incorrectly deducted from the salary of a Government servant. However, I take it that your Committee are primarily interested not in these points of law but in securing that the tax is collected with the minimum inconvenience to all parties concerned, and this will, I think, be secured if we adopt the position set out in your letter. The only question that remains is whether the various Medical Associations concerned will agree and will specify upon whom the responsibility of paying the remuneration of their Doctors actually rests. I shall be glad to hear further from you on this point before issuing any instructions to the officers concerned.

From Indian Tea Association, to all Members of the Association.

Circular No. 58.—CALCUTTA, 26th July 1922.

In continuation of my circular No. 49, dated 29th June, on the above subject, I am directed to inform you that as no objections have been received from members of the Association to the proposal put forward in that circular, the arrangement there outlined will be taken as having been accepted and as defining the liability of employers of tea garden doctors for deduction of income tax from the salaries of such doctors in accordance with the provisions of the Act. The understanding, then, is that payments made to medical officers by Medical Associations only will be regarded as 'salary' for

the purposes of the Act and that only in these cases will income tax have to be deducted before payment of his remuneration is made to the doctor. It is the business then of all Medical Associations to take steps to deduct the appropriate amounts of income tax periodically from the payments they make to their medical officers.

**From Indian Tea Association, to the Commissioner
of Income Tax, Bengal.**

No. 1151-O.—CALCUTTA, 28th July 1922.

In continuation of my letter to you No. 1004-O., dated 27th June 1922, in connection with the above subject I am directed to inform you that the suggestion made by the Committee to you and accepted by you in your demi-official letter, dated 21st June, as to a working arrangement for the interpretation of the provisions of the Act as they relate to the responsibility of employers of tea garden doctors for the deduction of income tax from payments made to these doctors, has been referred to members of the Association and has been accepted by them as no member has recorded any opinion to the contrary. Members have accordingly been again circularised to the effect that the arrangement suggested is being taken as having been unanimously accepted by them and that it will be taken that the liability of employers for the deduction of income tax from payments made to medical officers is defined by that understanding.

2. The understanding is that for the purposes of the 1922 Income Tax Act medical officers' payments will only be regarded as "salary" when the payment is made by a Medical Association; in all other cases payments made to medical officers will be counted as "professional earnings". Medical Associations alone therefore will be liable for the deduction of income tax from the payments they make to medical officers.

3. Perhaps you will be good enough to confirm that this statement correctly represents the position.

**From Commissioner of Income Tax, to Indian
Tea Association.**

No. 3463-C.I.—CALCUTTA, 12th August 1922.

In reply to your letter No. 1151-O., dated the 28th July 1922, I write to say that I agree that for the purpose of the Income Tax Act, 1922 the remuneration paid to Medical Officers of tea gardens should be regarded as "Salary" when the payment is made by a Medical Association, while in all other cases payments made to Medical Officers should be treated as "Professional earnings". Only Medical Associations will accordingly be liable to deduct income-tax from the payments which they make to such Medical Officers.

**THE INDIAN FACTORIES (AMENDMENT)
ACT, II OF 1922.**

INDIAN TEA ASSOCIATION.

CALCUTTA, 31ST MAY 1922.

A Special Meeting took place this day to discuss with the Chief Inspector of Factories, Bengal, the practical application of the Factories Act to tea garden factories.

P R E S E N T :

- MR. T. C. CRAWFORD, M.L.C., (*Chairman*),
Indian Tea Association.
,, J. LENNOX, *Committee Member*, ditto.
,, J. A. MACBEAN, *Committee Member*, ditto.
,, R. D. MACKIE, *Chairman*, Darjeeling Planters' Association.
,, C. BATEMAN, *Chairman*, Dooars Planters' Association, also representing Terai Planters Association.
The HON'BLE SIR ALEXANDER MURRAY, C.B.E., Representative of the Bengal Chamber of Commerce on the Council of State.
MR. R. P. ADAMS, O.B.E., A.M.I. MECH. E., Chief Inspector of Factories, Bengal.

The Chairman opened the proceedings by explaining that this meeting had been convened with a view to ascertaining information, and advising members of the Association, regarding the main points that will apply to tea garden factories, in connection with the Indian Factories (Amendment) Act, II of 1922 which comes into force on 1st July 1922.

Inspectors' Visits.—Before proceeding with the agenda prepared for the meeting, Mr. Adams explained that it had been arranged that the Factory Inspectors in Bengal would continue to officiate in Assam and, to start with, they would probably inspect two tea garden factories in each of the Assam districts and report on these visits. These reports on technical matters such as fencing, machinery, etc., would be taken as representative of the respective districts and would be utilised as guides to District officers who would visit other factories in these districts. Meantime, however, Mr. Adams explained that he was not aware of any proposal for the appointment of a separate staff of inspectors in Assam at present.

for the exemption of tea garden factories from the provisions of sections 21 and 22.

Working Hours.—Limitations on working time are as follows:—

Adults	...	{ 11 hours per day (section 28).
Children	...	{ 60 hours per week (section 28).
Women and children	...	{ 6 hours per day (section 23).
		Between 5-30 A.M. and 7 P.M. (sections 24 and 23).

(a) *Employment of children and (b) Certification.*—Under the provisions of section 23, no child shall be employed in any factory unless he is in possession of a certificate showing that he is not less than 12 years of age and is fit for such employment, and while at work carries either the certificate or a token giving reference to the certificate. In connection with this matter it was decided to recommend to Government that all the children over nine years of age employed in the factory up to the time of the first visit of the certifying surgeon, should be treated as lawfully employed under section 14(3) of the amending Act. In this connection it was pointed out that neither in section 19A nor in section 23 nor anywhere else in the Act was there anything to prevent a child under the age of 12 accompanying its parents to a factory. Section 46, however, lays the onus of proof on the employer to show that a child, over 6 years of age, found inside any room or part of a factory in which children were employed and in which factory work was going on, was not actually employed.

(b) *Certification.*—With regard to the certification of children it was made clear that there is nothing in the Act entitling the certifying surgeon to demand a fee for such certification. As regards the actual work of certification it was understood that the doctors attached to the different gardens would give the certificate in the first place. These provisional certificates would hold good for three months until the Government Certifying Surgeon visited the factory. In actual practice it was assumed the Government Certifying Surgeon would delegate his powers to the professional men in the different districts who would issue provisional certificates. This matter, however, was not held to be one calling for attention until Government are in possession of the returns showing the number of children employed. When these returns are available, some time must naturally elapse before the necessary machinery for certification is put into motion.

Posting of abstracts of the Act and Rules thereunder.—In connection with the requirements under section 36, nothing can be done until Government supplies the required forms in the languages suited to the different employees.

Accident Reports.—The accident reports required to be submitted under section 34 will be made on a form to be supplied by the Chief Inspector of Factories on receipt of the registration forms required under section 33.

Register of workers.—In connection with the register to be kept in accordance with the provisions of section 35, there was submitted to the meeting a form of register which Mr. Adams had prepared to meet the case. This form did not appear to call for much comment. Nothing, however, can be done in regard to this matter until Government prescribes the form in which the registers are to be kept.

Having disposed of the foregoing items the discussion then turned on the following matters:—

Exceptions—Section 29.—A point was raised as to the persons who would come under the heading of “exceptions” for the purpose of section 29. In this connection it was agreed that employees such as those indicated under part A (a) of Schedule I of the 1911 Act, might be excepted, these comprising managers, assistant managers, supervising staff, clerks, watchmen and messengers including outhouse sirdars.

Similarly under section 30 (1), it was agreed to ask the Local Governments, by notification in the official Gazettes, to exempt enginemen, firemen, boilermen, mistries and other employers such as those indicated under Part A of Schedule 1, of the 1911 Act from the provisions of sections 27 and 28 (the 60-hour week and the 11-hour day).

Having discussed the foregoing points with the results indicated herein, the meeting decided that a letter should be written to the Chief Inspector of Factories, Bengal, putting forward the various conclusions arrived at.

Pending the issue of the proceedings of the meeting under record, it was decided to circularise members with copies of the old and new Acts in parallel columns, attention being directed, in the print, to the portions of the new Act which have been repealed. In this circular members were to be briefly advised of the present position.

Copies of the proceedings, when ready for issue, were to be forwarded to the Assam and Surma Valley Branches for their information with a view to arrangements being made in Assam, similar to those being made in Bengal, and with the suggestion that an endeavour should be made for concerted action to be taken in regard to this question by all Branches of the industry.

A. C. DANIEL,
Ag. Asst. Secretary.

T. C. CRAWFORD,
Chairman.

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 42—CALCUTTA, 8th June 1922.

The Indian Factories (Amendment) Act II of 1922.

I am directed to hand you, with this circular, a pamphlet* containing the text of the 1911 and 1922 Acts, in parallel columns, with suitable references therein to portions of the 1911 Act which have been repealed.

At a recent meeting of representatives of the Association, and the Darjeeling and Dooars Planters Association, with the Chief Inspector of Factories, Bengal, it was ascertained that the Government of India have not, so far, taken the necessary steps to bring the new Act into force, so far as Tea Garden Factories are concerned. The rules, forms, and registers to be issued under the Act, have not yet been published, and, as these documents cannot have the force of law until three months after publication, there is no immediate urgency in the matter.

I have accordingly to advise that there is no occasion to do anything in regard to this measure other than to complete and return to the Chief Inspector of Factories, Bengal, on or before 1st July 1922, the attached registration form in respect to Darjeeling and Dooars.

It is the intention of the Committee to circularise members, in the near future, with a summary of the principal points to be borne in mind by garden managers in connection with the practical application of the new Act to Tea Garden Factories. It is regretted that this has not been possible before now, but the Committee are still in consultation with the Chief Inspector of Factories, Bengal, in the matter, and they are desirous of putting the position concisely before members.

Although the foregoing information applies particularly to Bengal, the Committee are advising the Assam and Surma Valley Branches of what transpired at the recent meeting here, in the hope that arrangements similar to those made here, may be made with the Assam Government in regard to the Tea Garden Factories in that Province.

Further copies of the pamphlet and the registration form may be obtained on application to the undersigned. When making application for copies of these papers, members are kindly requested to state exactly what numbers are required.

**From Indian Tea Association, to Chief Inspector
of Factories, Bengal.**

No: 1298-O.—CALCUTTA, 19th August 1922.

I have the honor, under directions from the Committee of this Association, to address you with regard to tea garden factories in so far as they are affected by the Indian Factories Act XII of 1911 as amended by Act II of 1922 which came into force on 1st July 1922.

It will perhaps be well to state here at the outset, my Committee's understanding that, by arrangement with the Government of Assam, the Factory Inspectors in Bengal will continue to officiate in Assam until intimation to the contrary is given through the usual channels; and in this connection my Committee understand that the recent notification gazetted by a Factory Inspector, to Assam is in respect of one of your Bengal Inspectors.

Section 2(3)a of the amended Act makes it clear that *any premises wherein or within the precincts of which, on any one day in the year not less than twenty persons are simultaneously employed, and power is used* constitutes, a factory for the purpose of the Act. Section 2(3)b however makes it possible for any premises in which ten or more persons are simultaneously employed, whether power is used or not, to be declared a factory by notification by the local Government, while a declaration under this clause may be made in respect of any class of premises or in respect of any particular premises. In this connection it must be borne in mind with reference to tea garden factories in the Darjeeling and Dooars districts that, while withering accommodation is provided in many cases above factory, there are also places where separate withering houses are provided, and my Committee submit that it should be accepted that withering houses not actually forming part the factory should be reckoned as not constituting a factory for the purposes of the Act.

Section 13 of the Act deals with the provision of sufficient and suitable latrine accommodation. It also contains a proviso that the Inspector may, subject to such conditions as the local Government may lay down in this behalf, by order in writing, exempt any factory from the provisions of this section. On this question I have to explain that in Darjeeling, latrines have been installed in some gardens, and are being installed in others, although this is not general in the district. And while my Committee agree that the practice of establishing latrines should be encouraged, they feel it must be recognised that there is the difficulty to be faced of educating coolies to the use of these latrines. It will be appreciated,

therefore, that nothing definite can be said on this question now, and I am directed to suggest that this particular matter should be held over until the Factory Inspectors have visited the factories and have advised Government regarding the position as they saw it.

Under section 14 of the Act there must be maintained in every factory a sufficient and suitable supply of drinking water. water fit for drinking for the use of persons employed in the factory. The point arises as to what is considered to be "an efficient and suitable supply" and my Committee suggest that one gallon per head should be adequate for the requirements of this section.

Section 18 outlines the power vested in an Inspector to call for such fencing to be erected as is in his opinion necessary for the protection of persons employed; and in this connection my Committee understand that all ground shafting and belts will have to be covered. My Committee have no objection to offer to the requirements of the Act in this respect, but they venture to suggest that the Inspectors should visit the factories in order to ascertain what fencing is actually needed, and thereafter state their requirements clearly so that there may be no dubiety as to what is actually required.

Section 21 provides for periods of rest for each person employed on each working day, whereas section 22 provides for weekly holidays and stipulates that no person shall work for more than ten consecutive days without a holiday for a whole day. Under section 32, however, the local Government may, subject to the control of the Governor-General in Council, by notification in the local official gazette, exempt any indigo factory or any factory situated on, and used solely for the purposes of, a tea or coffee plantation, from all or any of the provisions of sections 21 and 22, on such conditions, if any, as it may impose. As tea garden factory work must always be done as and when weather conditions permit and leaf is available, my Committee submit this application for tea garden factories to be exempted from the provisions of sections 21 and 22.

Under the provisions of section 23 no child shall be employed in any factory unless he is in possession of a certificate showing that he is not less than 12 years of age and is fit for such employment, and while at work carries either the certificate or a token giving reference to the certificate. With regard to this matter my Committee venture to suggest for your favourable consideration that all children over nine years of age employed in the factory up to the time of the first visit of the certifying surgeon, should be

treated as lawfully employed under section 14 (3) of the amending Act. And, in this connection, I have also to point out that neither in section 19A nor in section 23, nor anywhere else in the Act, is there anything to prevent a child under the age of 12 accompanying its parents to a factory. Section 46, however, lays the onus of proof on the employer to show that a child, over 6 years of age, found inside any room or part of a factory in which children were employed and in which factory work was going on, was not actually employed.

With regard to the certification of children it is of course clear that there is nothing in the Act entitling a certifying surgeon to demand a fee for such certification. As regards the actual work of certification my Committee understand that the doctors attached to the different gardens will give the certificate in the first place. These provisional certificates will hold good for three months until the Government Certifying Surgeon visits the factory. In actual practice it is assumed the Government Certifying Surgeon will delegate his powers to the professional men in the different districts who will issue provisional certificates. This matter, however, will be one for attention when Government are in possession of the returns showing the number of children employed and, once these returns are available, some time must naturally elapse before the necessary machinery for certification is put into motion.

Under section 26 as amended, the manager of a factory is required to fix specified hours for the employment of each person employed, in such factory, and outside of which hours no person may be employed. My Committee wish to state right away that it is quite impossible for tea garden factories to comply with this provision. The only possible way to comply would be to register everybody on the garden and this is obviously out of the question. It is a well known fact that when coolies are convalescent they are frequently transferred to the factory for light work. There can be no way of keeping to regular hours when factories have to work, during the process of manufacture, according to weather conditions and as and when leaf is available; and, manufacture not being a continuous process, the hours of work embrace considerable periods of standing by. Compliance with the requirements of section 26 therefore is not feasible, and my Committee submit these as sufficient grounds for their contention that these requirements cannot be complied with.

Sections 27 and 28 deal with the limitation of hours of work to a 60-hour week and a 11 hour day, respectively. Section 29, however, provides for exceptions to be allowed in the case of persons holding positions of supervision or management or to persons employed in a confidential capacity. In connection with the persons who should come

under the heading of "exceptions" for the purposes of section 29, my Committee submit that employes such as those indicated under part A(a) of Schedule I of the 1911 Act, should be excepted, these employes, comprising managers, assistant managers, supervising staff, clerks, watchmen and messengers including outhouse sirdars.

Similarly under section 30(1) my Committee request that the local Governments, by notifications in the official gazettes, should exempt engine-men, firemen, boilermen, mistries and other employees such as those indicated under part A of Schedule I of the 1911 Act, from the provisions of sections 27 and 28 dealing with the 60-hour week and the 11-hour day.

Steps have already been taken to furnish the registration particulars required by section 33, in the forms you have kindly furnished to this Association. The accident reports required to be submitted under section 34 will be made as required when the necessary forms have been prescribed and supplied.

In terms of section 35 of the amended Act there must be kept, in every factory, on a form to be prescribed, a register of all the persons employed in such factory, of their hours of work and of the nature of their respective employment. With such a floating population as that employed in tea garden factories, it will mean if such a register has to be kept, that changes will have to be recorded daily. Any attempt to enforce this must be a complete failure from the outset and cannot lead to any good purpose being achieved irrespective of the unnecessary trouble which will be occasioned to the manager of the factory in keeping useless records of his migratory workers whose stay in the factory may be for one day only.

The requirements of section 36 in the matter of the posting of abstract of the Act and the rules made thereunder will be matters for consideration when Government have supplied the necessary forms in the languages suited to the different employees.

In the foregoing observations my Committee have endeavoured to lay clearly before you the position of tea garden factories in the light of what is required of them under the Indian Factories (Amendment) Act II of 1922. The impressions you have gathered of factory conditions during your recent visits to the Darjeeling and Dooars districts will doubtless serve to confirm my Committee's views that, apart from the provisions regarding the supply of drinking water and the fencing requirements, the other provisions of the Act cannot be applied to tea garden factories with any hope of success. I have accordingly to express the hope, in the event of your being in agreement with the Committee's views as expressed in this letter, that you will press these on the Government of Bengal with a view to tea garden factories being granted the

exemptions asked for, and also that no attempt should be made to enforce the other provisions pointed out in this letter which cannot reasonably be complied with.

**From Indian Tea Association, to Government of
Bengal, (COMMERCE DEPARTMENT).**

No. 1299-O.—CALCUTTA, 19th August 1922.

I have the honour, under directions from the Committee of this Association, to send you the accompanying copy of their letter No. 1298-O., dated 19th August 1922, to the Chief Inspector of Factories, Bengal, in connection with the application of the Indian Factories Act to tea garden factories.

**From Indian Tea Association, to Assam Branch
and Surma Valley Branch, Darjeeling Plan-
ters, Dooars Planters and Terai
Planters Associations.**

No. 1308-O.—CALCUTTA, 22nd August 1922.

*The Indian Factories Act, XII of 1911 as amended
by Act, II of 1922.*

I am directed by my Committee, to send to you, for your information, the accompanying copy of their letter No. 1298, dated 19th August 1922, to the Chief Inspector of Factories, Bengal, in connection with the application of the Indian Factories Act to tea garden factories.

**From Bengal Chamber of Commerce, to Indian
Tea Association.**

No. 3255—1922.—CALCUTTA, 7th October 1922.

The Bengal Factories Rules, 1922.

I am directed to invite your attention to the attached copy* of the draft of the Bengal Factories Rules, 1922. It will be noted that the draft is to be taken into consideration by the Government of Bengal after the 20th December. I am directed to ask you to be good enough to favour me with any comments or criticisms you may have to make on the draft rules not later than the 31st October. The opinions received from members of the Chamber, and the Associations affiliated to it, will then be examined by a special representative Sub-Committee.

**Indian Tea Association, to Bengal Chamber
of Commerce.**

No. 1640-O.—CALCUTTA, 24th October 1922.

I am directed by the Committee to acknowledge the receipt of your letter No. 3255, dated 7th October 1922, with which you forwarded for an expression of any comments or criticisms my Committee might have to offer thereon, a draft of the Bengal Factories Rules, 1922.

In connection with this reference I am directed to hand you, for the information of your Committee, the accompanying copy of this Association's letter No. 1298, dated 19th August 1922, to the Chief Inspector of Factories, Bengal, with regard to tea garden factories in so far as they are affected by the Indian Factories Act of 1911 as subsequently amended. In the closing paragraph of their letter you will observe my Committee have expressed the opinion, that, apart from the provisions regarding the supply of drinking water, and the fencing requirements, the other provisions of the Act cannot be applied to tea garden factories with any hope of success. If these views are accepted by Government it follows that the Bengal Factories Rules, 1922, will be equally ineffective.

I am to add, however, that Mr. T. C. Crawford, M.L.C., (Chairman), has accepted the Chamber's invitation to serve on the special representative Sub-Committee being appointed by the Chamber, and he is fully conversant with the Association's views on this question.

THE APPRENTICES ACT, No. XIX OF 1850.

From Bengal Chamber of Commerce, to Indian Tea Association.

No. 2424.—1922 —CALCUTTA, 24th July 1922.

Proposed repeal of the Apprentices Act, XIX of 1850.

I am directed to invite an expression of the opinion of your Association on the points raised in the marginally noted letter from the Government of Bengal on the above subject. I am to explain that the Act referred to is described in the preamble as an Act for better enabling children, and especially orphans and poor children brought up by public charity to learn trades, crafts and employments by which, when they come to full age, they may gain a livelihood.

Letter No. 3493-Com., dated Calcutta, 7th July 1922, from the Government of Bengal, Commerce Department, (Commerce).

In forwarding the accompanying copy of a letter No. L-1061, dated the 27th June 1922, from the Government of India, Department of Industries, regarding the proposed repeal of the apprentices Act, 1850 (XIX of 1850) I am to request that you will be so good as to favour this Government by the end of September next the latest, with the opinion of your Chamber on the proposal.

Copy of letter, dated Simla, 27th June 1922, from the Government of India, Department of Industries, to the Government of Bengal, Commerce Department.

I am directed to address you regarding the desirability of repealing the Apprentices Act, (XIX of 1850). The Government of India believe that, in respect of service both at sea and on land, the Act has become a dead letter. It was originally intended to apply chiefly to European orphans taken from military and other orphanages. Protection to children employed in various industrial occupations is now afforded by a number of other Acts. The Government of India, therefore, consider that the Act should be repealed but before introducing a repealing bill, they are anxious to obtain an assurance that the Act no longer serves any useful purpose.

**From Indian Tea Association, to Bengal Chamber
of Commerce.**

No. 1196-O.—CALCUTTA, *4th August* 1922.

I am directed to acknowledge the receipt of your letter, dated 24th July, with enclosure on the subject of a proposal put forward by the Government of India to repeal the above Act:

2. Apprentices are not employed in the tea industry and I am to say, therefore, that the Committee have no views to express on the proposed repeal.

**BILL TO CONSOLIDATE AND AMEND THE
LAW RELATING TO STEAM BOILERS.**

**From Bengal Chamber of Commerce, to Indian
Tea Association.**

No. 3365—1922.—CALCUTTA, 12th October 1922.

Bill to consolidate and amend the Law relating to Steam Boilers.

I am directed to send you a copy of this Bill*, which was introduced in the Legislative Assembly on the 6th September 1922, and has been referred to a Joint Committee of the two houses of the Indian Legislature. The Government of India have asked for a very early expression of opinion on the Bill, and I am to request that any remarks or criticisms which your Association may have to offer on the provisions thereof may be communicated to me at an early date.

**From Indian Tea Association, to Bengal Chamber
of Commerce.**

Letter No. 1803-O.—CALCUTTA, 27th November 1922.

I am directed to acknowledge the receipt of your letter, dated 12th October, enclosing a copy of the above Bill for an expression of the Association's opinion on the provisions thereof.

2. The draft Bill has been circulated to all members of the Association, to the Branches, and to the allied Associations, and as a result of this reference the views of the industry on the Bill may be set out as follows :—

- (i) In view of the insignificance of boiler power in the tea districts—i.e., the small capacity of the average boiler, the low pressure it is worked at, the many off periods when it is not being worked at all, and the infrequency of accidents—it is hoped the industry, as provided for in Section 4, may be excluded from the operations of the Act.
- (ii) The Association are of opinion that the Act will cause a certain amount of irritation, because it is felt to be unnecessary, and they would suggest that if the

Act is made applicable to tea gardens, certificates should be granted for a longer period than 12 months, thus obviating annual applications for renewal. It is to be remembered that a tea boiler is usually idle from December to March inclusive, and that in April, May, part June and part November, it is in use only for a few hours daily. The tea industry is, therefore, on an entirely different footing from industries in which throughout the whole year boilers are steaming steadily excepting on Saturday afternoons, Sundays and short holidays.

- (iii) If it is decided that exemption cannot be given cases must be specially considered where a small old boiler, safe enough from the owner's point of view for the small amount of work it has to do, may fail to come up to the Inspector's technical standard. In such cases ample time would require to be allowed in which to instal another. In towns or near towns a new boiler may be procured quickly and installed by trained workmen : neither of these conditions obtain in the tea districts, and, for the same reason, a certificate should not be withdrawn because of a minor accident. Section 8, in fact, should, the Association advise, be made applicable in the tea districts only as far as sub-section 1 (a) inclusive; Section 12 should not apply; and sub-section 4 (b) of Section 7 might be made to read "refuse to register the boiler "beyond the period required to instal another." The strict application of Section 16 to a tea garden factory appears impossible as the inspecting officer, owing to transport difficulties, could only visit the factory when convenient to the manager, so that a surprise visit is not possible and in point of fact the convenience of the manager must have consideration.
- (iv) The Association would further suggest that Section 23, with the exception of clause (a) and (b) should be dropped as regards procedure in the tea districts. The conditions peculiar to the tea industry clearly indicate that the safeguards provided under the other clauses are unnecessary.
- (v) Further, penalties, the Association consider, are too high in most cases considering the conditions under which boilers are worked in tea factories. Mechanics work under the supervision of a European Engineer in most cases and, as the danger to life is small and accidents of extremely rare occurrence, the necessity for a heavy scale of penalties does not exist.

- (vi) The opinion of the industry on the question generally is that it is unnecessary to apply the provisions of the Bill in the tea districts either for the safety of the public or of the owners. It must be borne in mind that boilers in tea factories are worked at low pressure, while they are not working throughout the year, so that regular repairs are possible. I would also refer to the difficulties which would confront the inspecting officer in touring the scattered tea districts and it is felt that their time, and incidentally the expenditure involved, might be more advantageously employed in other more useful or profitable directions. My Committee would press therefore that the tea industry be exempted under section 4 from the provisions of the Act for the reasons outlined herein.
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PROPOSAL TO CHANGE THE FINANCIAL YEAR.

Circular No. 553—1921.—CALCUTTA, 20th December 1921.

From—The SECRETARY, Bengal Chamber of Commerce,

To—All MEMBERS of the Chamber.

Question of changing the present financial year.

MEMO:—The Committee of the Chamber will be glad if members will favour them with an expression of their opinion on the proposal made in this connection in the subjoined papers which have been received from the Government of India.

Letter No. 3328-F, dated 7th December 1921, from the Government of India, Finance Department, Delhi, to Chamber.

I am directed to enclose a copy of a letter No. 3290-F, dated the 3rd December 1921, which has been addressed to all Provincial Governments on the question of changing the present financial year. The Government of India will be glad to have your Committee's opinion on the issues dealt with in that letter. I am to ask that a copy of your reply may also be sent to the Government of your Province.

Letter No. 3290-F, dated Delhi, the 3rd December 1921, from the Secretary, Government of India, Finance Department, to all Local Governments and Administrations.

I am directed to address you on the question of changing the present financial year. The matter is one which has been raised on more than one occasion, and notably by the Royal Commission on Indian Finance and Currency of 1913 (generally known as the "Chamberlain Commission") who, in paragraph 128 of their Report, in dealing with the difficulties which beset accurate budgeting in India, remarked :

"The revenues of India, whether shown under railways or customs or directly under the head of land revenue, fluctuate to an extraordinary extent with the success or failure of the agricultural operations of each year, and these again depend predominantly on the south-west monsoon which spreads over the Indian continent and Burma in the months of June to October. Under present arrangements the Indian budget is presented before the end of March, and the Finance Member accordingly has to prepare his estimates in ignorance of the most important factor on which the results of the year will depend. The late Finance Member of the Viceroy's Council, indeed, has described the framing of a budget as a gamble in rain. We would observe, however, that the description applies only because the budget is taken before the monsoon. It is clear in fact that from the financial point of view the present date is almost the most inconvenient possible for the budget, and the suggestion has, therefore, been made that the date of the

beginning of the financial year should be altered from the 1st April to the 1st November or 1st January. There may be administrative difficulties in carrying this suggestion into effect, but, financially, it would be a great improvement. Criticism directed against the inaccuracy of Indian budgeting is not effectively answered by a reference to the difficulties which arise under present conditions. It has to be shown further that these difficulties cannot be removed by a change of date without incurring graver disadvantages, and we commend the question to the consideration of the Government."

2. In a despatch to the Secretary of State, dated the 6th August 1914, dealing with the Chamberlain Commission's Report, the Government of India said :

" Similarly, as anticipated by your Lordship, we propose to postpone, for the present, consideration of the question of changing the Indian financial year. We considered this matter recently and came to the provisional conclusion that the benefits derivable from such a change would not outweigh the disadvantages, taking into account the temporary dislocation of our accounts which must result."

The Government of India consider that the time has now come when it is desirable to arrive at a final conclusion on this matter, and they will be glad to be favoured with the observations of His Excellency the Governor in Council the observation of His Honour the Lieutenant-Governor in the light of the your observation.

following considerations for and against any change.

3. As stated above, the object which the Chamberlain Commission had in view in making the suggestion was in order to facilitate more accurate budgeting. That, however, is not the only consideration. The Central and Provincial legislatures now possess very large powers in financial matters, and it is clear that the date for the framing and presentation of the annual budget must to some extent depend upon the sessions of the legislatures. A further new factor is introduced by the clean cut which has been effected by the Reforms between central and provincial finances. So far as the Central Government is concerned, the effect of the character of the monsoon upon the Indian budget is less direct than at a time when the Imperial Government received a considerable share of the land revenue, and, taking India as a whole, it is probably correct to say that the effect of a good or bad monsoon upon the revenues is now, if not actually less, at any rate more indirect than was the case formerly.

4. On the previous occasions when this matter has been under consideration, the two possible alternatives which were suggested to the present date for the commencement of the financial year (1) the 1st November (or the 1st October) (2) the 1st January. As at present advised, the Government of India are inclined to think that the first of these two alternatives must be ruled out. It would necessitate estimates being framed at a time when the ultimate effects of the principal monsoon could not be definitely gauged. Under the present system, the agricultural conditions for at any rate the first half of the financial year can be fairly

well estimated, which would not be the case with a year commencing on 1st November. It is probable moreover that the spending departments, such as the public works and the railways would find it difficult to make out a definite programme for the ensuing year at a time when the monsoon had not concluded. Further, it would entail very substantial changes, which might prove in practice extremely inconvenient, as regards the budget sessions of the various legislatures.

5. As between a financial year commencing on 1st April and one commencing on 1st January the balance appears more even. From the point of view of the effect of the monsoon upon the budget estimates, an ideal selection of the financial year would have to satisfy two conditions: (a) that the exact character of the principal monsoon should be known before the budget is finally settled, and (b) that the financial year should be that period during which the conditions created by the previous monsoon are operative. A financial year beginning on 1st January would probably very well satisfy those criteria: the results of the winter rains would have been known before the estimates are finally closed, and the budget need only assume a normal autumn monsoon and not both normal autumn and winter rains as at present.

6. A factor which might materially affect the decision would be a change in the present arrangement under which the budget is presented before the beginning of the year to which it relates. That arrangement is no doubt desirable and convenient, but it may be questioned whether it is essential. It would, in the opinion of the Government of India, constitute a very great improvement in the budgeting arrangements if, when changing the date for the commencement of the financial year, it is possible at the same time to dispense with the revised estimates. The preparation of these estimates at present gives considerable trouble in the account offices and the finance departments of the Central and Provincial Governments, and they complicate the consideration of the Budget estimates for next year by introducing a second set of estimates on which the Budget estimates themselves are largely based. The three months January to March are moreover those for which it is most difficult to prepare revised estimates at present, and past experience shows that the estimates for those months are very frequently largely thrown out.

It seems accordingly to the Government of India that if, for example, the financial year began on 1st January and the Budget were presented in the latter part of that month or in the beginning of February, it would be possible to replace the revised estimates by approximate actuals which should differ very little from the final actuals of the year; and the accuracy of the budget estimates for the next year would be improved in consequence. A further advantage, which would also conduce to more accurate budgeting would be that departmental officers would not have to prepare their

estimates for the succeeding year so long ahead of the commencement of the year as at present. On the other hand, an obvious objection to such an arrangement is that grants could not be communicated to departmental officers till sometime after the commencement of the new financial year. Even under the present arrangements, under which the Budget as a whole is passed by the Legislature before the commencement of the new year, it is in many cases not possible to communicate grants to disbursing officers till some months of the new year have elapsed; and it would be possible to introduce, with the approval of the Legislature of the Public Accounts Committee, an arrangement by which disbursing officers would incur expenditure on standing charges in the first few months to the extent to which they are authorised by the previous budget, expenditure on new items being incurred only after it has been ascertained by reference to superior authority that the Budget provision has been passed. A further disadvantage of the proposed change, which, however, can scarcely be regarded as of decisive importance, is that either new taxation would have to be made retro-active, or the State would have to forego the proceeds for the first two or three months.

7. As against these advantages, there are certain disadvantages, which apply indeed to any change in the present financial year. A change would upset all past accounts, vitiate all statistical comparisons, and, at any rate for a time, would involve considerable labour. Such difficulties would admittedly only be temporary, though the Government of India are inclined to think that changes of this kind are undesirable in themselves unless it can be shown that the new dates possess some very marked advantage over the present ones.

8. The above enumeration of the principal arguments for and against a change does not purport to be exhaustive. The question is one which must be decided on a balance of advantages and disadvantages, and is also obviously one on which the views of Provincial Governments, and their convenience, must exercise a decisive influence. The matter is moreover one in which the commercial public is considerably concerned, particularly from the point of view of assessments to income-tax. Copies of this letter are, therefore, being sent to all Chambers of Commerce with the request that a copy of their reply may be sent simultaneously to the Provincial and the Central Governments.

From Indian Tea Association, to Bengal Chamber of Commerce.

No. 215-O.—CALCUTTA., 6th February 1922.

Question of changing the present financial year.

I am directed to acknowledge the receipt of your circular No. 553—1921, dated the 20th December 1921, containing papers issued by the Government of India in connection with the above question,

2. The Committee have considered the Government of India's proposal to change the commencement of the fiscal year from 1st April to 1st January and to introduce the annual budget, say, early in February, i.e., some four or six weeks after the commencement of the year to which it relates. It is the opinion of the Committee that this is a question which can most appropriately be decided by Government who are in the best position to estimate whether the advantages to be expected from the suggestion are likely to outweigh the disadvantages. And so far as this Association is concerned, I am directed to inform you that the Committee have no pronounced views on the subject.

**AGREEMENT WITH THE INLAND STEAMER
COMPANIES FOR THE CARRIAGE OF
TEA, STORES, ETC., BETWEEN
THE TEA DISTRICTS AND
CALCUTTA.**

*Extract from letter, dated 4th May 1922, from the Secretary,
Indian Tea Association, London.*

Inland Steamer Agreement.—With reference to the remarks contained in your letters of the 2nd and 23rd March, I have now to inform you that a meeting was held on the 24th April, between the Special Sub-Committee and representatives of the Inland Steamer Companies; I am now directed to send you copy of the minutes of that meeting. You will gather from these what points were discussed with the steamer companies' representatives, and you will notice that the Sub-Committee recommended the General Committee to accept the proposed agreement. I am to add that the proceedings of the meeting held in Calcutta on the 24th January were of considerable assistance to the Sub-Committee in the matter.

The Sub-Committee's recommendation came before the General Committee on the 28th ultimo, and was unanimously confirmed, subject to a representation being made to the steamer companies that some gardens on the N. Bank have been handicapped by steamers arriving at the ghats fully loaded, and thus being unable to take on board teas awaiting shipment. As you are aware there is no alternative route from the Tezapore district, and it was pointed out that it is essential that the River Steamer Companies should take steps to remedy this position, either by running special steamers to serve the ghats on the North Bank, or rationing the space on the through steamers so as to reserve a fair proportion for the lower ghats.

I was accordingly directed to communicate with the Rivers Steamer Companies to this effect, and I beg to enclose copy of my letter of 28th April and of their reply of 29th April, herewith. I was further directed to ask your Committee to give the matter their consideration with a view to taking up the point with the steamer companies on your side.

London, 28th August 1922.

From—SECRETARY, Indian Tea Association, London,

To—GENERAL MANAGERS, Rivers Steam Navigation Co.,
 Ld., India General Navigation & Railway Co., Ld.,
 Winchester House, Old Broad Street, E. C.

With reference to the meeting held on Monday last, between representatives of the Inland Steamer Companies and the Special

Sub-Committee of this Association, I am now directed to inform you that my Sub-Committee reported to the General Committee of this Association at a meeting held to-day.

The Sub-Committee recommended that the proposed agreement should be accepted, and this view was unanimously confirmed by the General Committee, subject to a representation being made to you that some gardens on the North Bank of the Brahmapootra have been handicapped by steamers arriving at the ghats fully loaded and thus being unable to take on board teas. There is no alternative route from the Tezpore district, and it was pointed out that it is essential that the Rivers Steamer Companies should take steps to remedy this position, either by running special steamers to serve the ghats on the North Bank, or rationing the space on the through steamers so as to reserve a fair proportion for the lower ghats.

My Committee will be glad if you will kindly give this point your consideration.

Dated 29th April 1922.

From—GENERAL MANAGERS, India General Navigation & Railways Co., Ltd.,

To—SECRETARY, Indian Tea Association, London, 21, Mincing Lane, E. C.

We are in receipt of your letter of yesterday and are pleased to hear that at the Meeting of the General Committee of your Association held that day the acceptance of the proposed new Agreement, in terms of the Draft Agreement submitted to your Sub-Committee, was unanimously confirmed. We have cabled our Calcutta friends accordingly, so that they may have the form of Agreement printed and circulated for signature.

We note what you say as to the complaint by certain gardens on the North Bank of the Brahmapootra that they have not received a sufficient off-take of their teas owing to steamers arriving at the ghats already fully loaded. This has been largely due to the abnormal conditions of the past few years, with resultant congestion in all directions; but we are bringing the matter to the special notice of our friends in India and we feel sure that everything possible will be done to make the service in every respect an efficient one.

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 44.—CALCUTTA, 9th June 1922.

In connection with the above new agreement which is being negotiated at home by the London Association with the Inland Steamer Companies there, it has been suggested by the London Association that the Association here, might write to the steamer agents in Calcutta in support of a representation which has been made to the Steamer Companies at home on the special case of certain gardens on the North Bank of the Brahmaputra.

These gardens, situated on the North Bank of the river in the Tezpur district, from which there is no alternative mode of transport, are handicapped by steamers arriving at the ghats fully loaded and thus being unable to take on board the teas there awaiting shipment. The London Association have asked that some special arrangement should be made by the Steamer Companies to provide for an adequate service of steamers being available for these lower ghats.

To enable the Committee to make a representation on the matter to the steamer agents in Calcutta I am directed to ask members to be good enough to inform the Committee of any cases within their own knowledge of tea consignments at the lower ghats on the North Bank of the river having been shut out from shipment owing to steamers arriving at the ghats fully loaded.

**From Indian Tea Association, to all Members
of the Association.**

Circular No. 53.—CALCUTTA, 10th July 1922.

With reference to the above new agreement the negotiations in the fixing up of which have been conducted in London, I am directed to inform you that this has now been accepted by the Indian Tea Association, London.

2. I am, therefore, to recommend to members that they should become signatories to the new agreement, concerning which it is understood that the steamer companies have already issued a circular letter to all signatories of the old agreement.

Before ratifying the new agreement the London Association obtained an assurance from the steamer companies at home that the position of the lower ghats on the North Bank of the Brahmaputra in the Tezpur district would receive special consideration, and the

Committee are making a representation to the steamer companies here on the subject based on the replies sent by members to circular No. 44 dated 9th June which brought the position to the notice of members.

**From Indian Tea Association, to the Agents,
Rivers Steam Navigation Co., Ltd. and
Managing Agents, India General
Navigation & Ry. Co., Ltd.**

No. 1078-O.—CALCUTTA, 11th July 1922.

*Inland Steamer Agreement : Service of steamers to the lower
ghats on the Brahmaputra in the Tezpur District.*

With reference to the above new agreement, a copy of which was received with a letter dated 19th June from Messrs. Macneill & Co., I am directed to bring to your notice the unsatisfactory position at the lower ghats on the North Bank of the Brahmaputra in the Tezpur district under the old arrangement. This matter was brought before the inland steamer companies at home by the Indian Tea Association, London, and an assurance was obtained from them, that the matter would have special consideration, before the London Committee agreed to ratify the new agreement.

2. The complaint in question is that by the arrangement in force under the old agreement gardens on the North Bank were handicapped by steamers arriving at the ghats fully loaded and thus being unable to take on board teas awaiting shipment. These gardens too, are in the position of having to depend wholly on river transport to bring their merchandise to Calcutta. It is essential therefore that the river steamer companies should take steps to remedy the position either by running special steamers to serve the lower ghats on the North Bank or by rationing the space on the through steamers so as to reserve a fair proportion for the lower ghats.

3. Members have been circularised on the subject and I am to append some extracts from replies received from members relevant to the point at issue. You will see from these extracts that gardens generally are affected which export their teas from the lower ghats in the Tezpur district and that the Committees hope that there will be no reason for complaint in future.

**From Rivers Steam Navigation Co., Ltd.,
to Indian Tea Association.**

No. 2933-R. S.—CALCUTTA, 18th July 1922.

Alleged delay in shipping teas from the Tezpur District.

• We are in receipt of your letter No. 1078 dated 11th instant containing a few replies you have received to a circular asking your members to give specific cases of delay in shipping teas from the Tezpur district. We note from these that only three members complain of detentions in the district referred to which, considering the volume of traffic we handle in the busy season, hardly bears out the allegation that our arrangements at the lower ghats in the Tezpur district have been unsatisfactory. We readily admit that during the last few years there have been some cases of serious detentions to teas *en route* from the Gardens to Calcutta not only from North Bank ghats but from all stations on the River but these are traceable in almost every case to either labour troubles or congestion in Calcutta.

We need hardly point out that it is not to our interest to detain teas once they are made over to us for shipment, as such detentions mean that the teas occupy space on our steamers or flats longer than is warranted by the freight paid. •

We are at all times ready, as your members know, to make immediate enquiries in to alleged detentions and to improve arrangements where necessary and as we have recently made considerable additions to our Fleets we anticipate no difficulty in giving prompt clearance of all teas offered for carriage during the current season provided there is no delay in taking delivery in Calcutta.

OCEAN FREIGHT AGREEMENT.

From Calcutta Liners Conference, to Indian Tea Association.

No. 397-L.C.—CALCUTTA, 11th July 1922.

Tea Agreement.

I am directed to send to you, for information, the accompanying copy of a circular which is being issued to firms, concerns, etc., who signed the 1919 tea agreement in India.

With regard to London signatories to the new agreement it will be understood that unless notice to the contrary is given at the time when tea is booked for shipment, freight will be payable in London on London measurements.

Dated CALCUTTA, 12th July 1922.

From—The SECRETARY, Calcutta Liners Conference,

To—The SECRETARY, Indian Tea Association.

I am directed to invite your attention to the enclosed form of agreement which has been arranged at home after discussion between the Indian Tea Association and the Calcutta Steam Conference, London. If you desire to become a signatory on account of yourselves, and/or concerns in your agency, I am to ask you to be good enough to sign the agreement, specifying the names of such concerns, and to return it to me at an early date. Owing to statute arrangements the space for the date should be left blank, to be inserted after the agreement has been signed by the different Lines at home. You will notice from clause 5 that where freight is paid at port of discharge it is paid on the basis of outturn measurements only and that shippers have the option of paying freight in Calcutta on Calcutta measurements; for shipments in which you wish to exercise the latter option, notice must be given to Agents at the time when the cargo is booked in order that arrangement may be made for measurement in Calcutta. Where no notice is given it is understood that freight will be payable at home on outturn measurement.

2. I am to explain that signatories to the agreement, dated 15th May 1919, who have not given notice of terminating such agreement as at 15th May 1922, have the following options:—

- (a) of continuing to pay freight on the basis prescribed in that agreement,

(b) of signing the new agreement and thereby cancelling the old agreement.

I am directed to ask you to be good enough to let me know which of these alternatives you desire to take.

3. Shippers who do not sign the new agreement will pay freight at the rate of 47/6 nett per ton, unless they are signatories of the agreement dated 15th May 1919, the alternatives open to the latter are noted in para. 2 above.

An agreement made this day of One thousand Nine Hundred and Twenty-two between the CALCUTTA STEAM CONFERENCE consisting of the Steamship Owners whose signatures are affixed hereto of the first part hereafter called the first party and the several Companies partnership firms and persons whose signatures are hereto affixed of the second part hereafter called the second party.

WHEREAS the parties hereto of the first part are Steamship Owners and the parties hereto of the second part are Shippers of Tea either as Growers Merchants or Agents. AND WHEREAS for some years past the first party have entered into agreements with various Companies partnership firms and persons representing the the second party for the carriage of Tea between Calcutta and London the last of which was dated the 15th May 1919 and terminated on the 14th May 1922, AND WHEREAS the parties hereto have agreed to enter into this Agreement.

Now these presents witness and it is hereby mutually agreed by and between the parties to these presents each of the signatories contracting on his own behalf and not for the others or other of them in manner following that is to say,

1.—This agreement shall take effect as on and from the 15th day of May 1922. The Agreement shall continue until it shall be determined under the provisions of Clause 9 hereof.

2.—The said first party agrees with the said second party that the Steamers of the first party shall and will at all reasonable times during the continuance of this Agreement carry each Season's Teas of the said second party between the 15th May of one year and the 14th May of the next from Calcutta to London or at Shipper's option to such other United Kingdom ports (if any) for which the steamer may be berthed by the first party for discharge. Provided in the case of U. K. ports other than London the shipper has given written notice to the Steamer's agents in Calcutta (within 24 hours of Steamer's arrival in Calcutta) naming the port or ports in the U. K. to which the Steamer has been advertised to discharge, and at which the shipper desires the Tea to be discharged and also

naming the quantity of Tea to be discharged at each such port. The said Teas to be carried in the space usually and properly occupied by Tea, at the rate and upon the terms and conditions hereinafter mentioned and shall deliver the said Tea at London, either on the quay or into barges as may be desired by the holder of the Bill of Lading, provided the holder has notified such desire in writing on or before arrival of the ship, or at such other port as aforesaid according to the custom of such port, free of all charges except such charges as are payable on Teas of which consignees take delivery by land with option to the Steamer to land cargo at her own expense before delivering into barges. Should consignees not furnish barges when the Steamer is ready to discharge in London, the Steamer may land the Tea on to quay all cost for pilings, storing and quay charges to be for account of the goods.

3.—Each of the said parties hereto of the second part hereby undertakes and agrees for himself or (in the case of Corporate Companies or partnership concerns) for themselves only and not so as to bind him or them for the acts or defaults of the others to ship or cause to be shipped by the steamers so provided, by the said parties of the first part all Teas whatsoever he or they may require to be shipped from Calcutta to United Kingdom coming within the descriptions following :—

- (a) All Teas that may be grown by him or them or at gardens under his or their management and control.
- (b) All Teas that may be purchased on his or their special account for shipment from Calcutta to the United Kingdom.
- (c) All Teas other than those specified in the preceding two sub-clauses that may be either consigned to him or them or purchased by him or them for others and which may require shipment at Calcutta except and unless he or they shall have had instructions from his or their principal or principals to the contrary and in that case the name of the principle shall be declared in writing immediately on receipt of such instructions and the name of the steamer and/or Line by which the Teas are to be shipped shall be declared in writing immediately the same is known to the shipper or his principal.
- (d) AND FURTHER it is agreed that the second parties will respectively use their best endeavours to procure the shipment from Calcutta to the United Kingdom by the Steamers of the first party of all Teas the shipment of which they can influence or control and they respectively will not during the period of this Agreement influence the shipment of Tea from Calcutta to the

United Kingdom by other steamers it being understood and agreed that the rates herein provided and at which the said first party has agreed that the said Teas shall be carried are based upon the understanding that the steamers of the said first party shall have the utmost support of the parties of the second part respectively.

4.—The second party warrants that the Tea will be properly packed in packages of sufficient strength and of the usual limited weight to permit of reasonable handling and discharge in good order under ordinary circumstances,

5.—The rate of freight to be paid by the second party to the first party for the carriage of his or their Tea during the first as well as all subsequent years, until the Agreement is terminated under provision of clause 9 hereof, shall be a flat rate of 42/6 per ton of 50 cubic feet, arrived at by deducting a cash discount of 5/- per ton from a rate of 47/6. Freight to be paid at port of discharge based on outturn measurements only, or at shipper's option at port of loading based on measurement to be taken there.

6.—All teas shipped at Calcutta in pursuance of this Agreement shall be carried from the Port of Calcutta under and subject to the terms and conditions of the ordinary Bill of Lading now in use by the different steamer Lines for the Eastern Trade with the usual Tea Clauses and modifications incorporated therein, as from time to time agreed on between the parties hereto.

7.—If at any time during the continuance of this Agreement any of the parties of the first part shall cease to be Members of the Calcutta Steam Conference they shall not thereby be released from their obligations to the second party and the parties hereto of the second part shall be at liberty without prejudice to this Agreement to ship by the steamers of any one or more of the parties so ceasing to be members of the Conference but continuing in the Calcutta Trade under the same terms and conditions as if they had continued Members.

8.—If at any time during the continuance of this Agreement any of the Steamers represented by any of the parties of the first part shall carry Tea from Calcutta to the United Kingdom for other shippers at lower rates or otherwise on more favourable terms than those provided for in this Agreement the parties of the second part respectively shall have the benefit of such reduced rates or better terms from such party of the first part as shall carry at such lower rates or on more favourable terms as long as they are continued to any other shippers it being understood and agreed that notwithstanding anything in this Agreement contained the several parties hereto of the second part shall from time to time as regards carriage of Tea from Calcutta to the United Kingdom be treated and dealt with on equal terms with the most favoured shippers by the steamers owned

or represented by such of the parties of the first part as shall carry at such reduced rates or better terms.

9.—These presents shall remain in force for three years certain and continue from year to year until terminated by three months' written notice by either the first party or second party hereto or by any of the parties of the first or second part at any time so far as such parties alone are concerned, but in any case no notice shall terminate the Agreement before the 15th May 1925 and such notice thereafter may only be given so as to take effect on the 15th May of any subsequent year that date being regarded as the close of the Tea Season.

10.—In the event of war, rebellions, civil commotions, riots or disturbances or of strikes, lock-outs or labour disputes or quarantine preventing or delaying the loading or the prosecution of the voyage, to or from the loading port or the discharging of the Steamers the first party shall have the right of suspending this Agreement until such causes cease.

11.—If any question or dispute or difference shall arise between the said parties hereto of the first part or any of them and all or any of the parties of the second part touching the intent and meaning of these presents or any clause matter or thing herein contained or in any way arising out of or connected with the contract hereby made the same shall be submitted to arbitration under the rules for the time being of the London Court of Arbitration (London Chamber of Commerce) and the award in writing of the said Chamber shall be final binding and conclusive on the parties to such reference.

For the CITY LINE.

For the HARRISON LINE.

For the CLAN LINE.

For the PENINSULAR & ORIENTAL STEAM NAVIGATION CO.

For the BRITISH INDIA STEAM NAVIGATION CO., LTD.

For the BROCELEBANK LINE.

RENEWAL OF THE INDIAN TEA CESS.

From Indian Tea Cess Committee, to Indian Tea Association.

No. 206-T. C.—CALCUTTA, 22nd August 1922.

As you are aware, the present period of the tea cess will expire on 31st March 1923, and the Cess Committee have recently had under consideration the question of approaching the Government of India with a view to the cess being extended for a further period of five years as from 1st April 1923. The Committee believe they are correct in assuming that opinion in the tea industry is unanimously in favour of the renewal of the cess, but it is desirable, they think, that the usual procedure should be followed, and a formal reference made to the various local branches of your Association and to the local planters' Associations. If there is general agreement on the question the Cess Committee will then approach the Government of India with a view to the necessary steps being taken to have the cess renewed. The Committee trust that your General Committee will, on considering the matter, be good enough, as on previous occasions, to approach the Branches and Associations asking them to support the extension.

From Indian Tea Association, to Surma Valley and Assam Branches, Dehra Dun and Darjeeling Planters Associations, United Planters Association of Southern India, Dooars and Terai Planters Associations.

Nos. 1371—1377-O.—CALCUTTA, 1st September 1922.

I am directed to address you in the above connection.

2. This Association received a letter, dated 22nd August 1922, from the Indian Tea Cess Committee pointing out that the present period of the tea cess expires on 31st March 1923 and proposing that that Committee should approach the Government of India with a view to have the cess renewed for a further period of five years as from 1st April 1923. Before making this application the Indian Tea Cess Committee desire to ascertain that it is the unanimous wish of the tea industry that the cess should be renewed. It is the opinion of this Association that the cess should most certainly be renewed as proposed and I am to ask you to be good enough to let me know as soon as possible whether it is the wish of your ~~Branch Association~~ that the tea cess should be renewed as proposed for a further period of five years from 1st April 1923.

From Surma Valley Branch, to Indian Tea Association.

LAKHIPUR, 19th September 1922.

In reply to your letter No. 1371-O, dated the 1st instant copies of which have been circulated to all members of the General Committee of this Branch for expression of opinion, I am directed to say that replies received all indicate that this Branch is strongly in favour of the proposal to renew the cess for a further period of five years; members in some cases suggesting the amount of the cess might be increased with advantage.

From United Planters Association, to Indian Tea Association.

No. 4853—COIMBATORE, 20th September 1922.

In continuation of my letter No. 4554 of the 5th instant under instructions from the Executive Committee of this Association I have to advise you that they believe it to be the unanimous wish of the tea industry in Southern India that the Cess should be renewed for a further term of five years.

From Darjeeling Planters Association, to Indian Tea Association.

DARJEELING, 16th October 1922.

In reply to your letter No. 1374-O, dated the 1st September 1922, I am directed to inform you that at their monthly meeting, held on the 30th idem, the Committee of the Darjeeling Branch of the Indian Tea Association were unanimously of opinion that the Indian Tea Cess should, as proposed by the Indian Tea Cess Committee, be renewed for a further period of 5 years from the 1st April 1923.

From Assam Branch to Indian Tea Association.

No. 491.—DIBRUGARH, 23rd October 1922.

I am directed to acknowledge receipt of your letter No. 1630-O., dated the 19th instant, on the above subject and to inform you that this Association are in favour of the renewal of the tea cess for a further period of 5 years.

**From Dooars Planters' Association, to Indian
Tea Association.**

No. 30/154.—CALCUTTA, 2nd November 1922.

At a meeting of my Committee held yesterday, opinion was unanimously in favour of renewal of the Indian Tea Cess for a further period of five years.

Extract from letter, dated 9th November 1922 from the
Secretary, Indian Tea Association, London.*

Renewal of the Tea Cess.—At their meeting on the 3rd instant my Committee had under consideration the question of the renewal of the Tea Cess for a further period of five years from 1st April, 1923. Reference was made to the paragraph in your letter of the 12th October, and the following resolution was carried unanimously:—

That steps should be taken to approach Government with regard to the renewal of the Tea Cess for a further period of five years from the 1st April, 1923.

I enclose for your information copy of a Circular which has been issued to all members here relative to the matter.

**From Indian Tea Association, London to all
Members of the Association.**

Circular No. A-64.—LONDON, 6th November 1922.

I am directed to inform you that the present period of the Indian Tea Cess expires on the 31st March 1923, and the customary references to the Branches and District Associations have been made by the Indian Tea Association, Calcutta, for the renewal of the Tea Cess for a further period of five years. Replies have been received from the Dooars Planters Association, Terai Planters Association, United Planters Association of Southern India and the Surma Valley Branch, all in favour of the renewal. A few replies are still outstanding but it is not anticipated that anything but approval will be expressed.

Your Committee have also had the question under consideration and at their meeting on the 3rd instant they passed the following resolution unanimously:—

That steps should be taken to approach Government with regard to the renewal of the Tea Cess for a further period of five years from the 1st April, 1923.

**From Indian Tea Association, to Dehra Dun
Planters Association.**

No. 1735-O.—CALCUTTA, 10th November 1922.

Proposed renewal of the Indian Tea Cess.

I am directed to refer to my letter to you No. 1373-O., dated 1st September, asking whether your Association was in favour of a proposal that the tea cess which under the present arrangement comes to an end on 31st March 1923 should be renewed for a further period of five years.

All the other Associations and Branches referred to in the matter have now replied that they are in favour of the proposal to renew the cess for the period stated and I am to ask you to be good enough to intimate the views of your Association on the matter at your earliest convenience.

**From Mr. F. G. Quarry, (GORUCKPORE TEA ESTATE) to
Indian Tea Association.**

Dated, DEHRA DUN, 26th December 1922.

I wrote you some time ago; but I presume the letter has not reached its destination.

The Dehra Dun Tea Planters Association ceases to exist for the time being; so your letter of the 10th November cannot be answered.

**From Indian Tea Association, to Indian Tea
Cess Committee.**

No. 46-O.—CALCUTTA, 12th January 1923.

I am directed to refer to your letter dated, 22nd August last, raising the question of the renewal of the Indian tea cess for a further period of five years as from 31st March 1923.

2. In accordance with the request put forward in your letter this Committee have consulted the various local Branches and Planters Associations interested in the question asking them whether they are willing to support such a proposal and I am to inform you that all the Associations addressed have intimated that they are in favour of a continuance of the cess as proposed.

The Associations in question are the following:—

The Surma Valley Branch, Indian Tea Association.

The Assam Branch, Indian Tea Association.

.The Dooars Planters Association

*The Terai Planters Association

The Darjeeling Planters Association

The United Planters Association of Southern India.

This list includes all the bodies who were previously consulted when the question of the renewal of the cess came up for consideration before, with the exception of the Dehra Dun Tea Planters Association who, it has been ascertained, are now no longer in being as an Association.

3. The General Committee themselves are of course in favour of the proposed renewal of the cess and the Indian Tea Association, London, also unanimously support the proposal.

* See under Increase of the Tea Cess.

INCREASE OF THE TEA CESS.

From Terai Planters' Association, to Indian Tea Association.

CALCUTTA, 4th September 1922.

Proposed renewal of the Indian Tea Cess.

Your letter No. 1377-O., dated 1st September 1922. This matter was brought up at an Extraordinary General Meeting of this Association held on 30th ultimo and the meeting was unanimously in favour of renewal and proposed increase.

From Indian Tea Cess Committee, to Indian Tea Association.

No. 336-T. C.--CALCUTTA, 27th November 1922.

You are, the Executive Committee think, aware of the proposal which has been recently under consideration for again undertaking propaganda work in America. The matter has of course been frequently discussed, and it has been strongly urged that the time has come for making a serious effort in this direction. The Executive Committee are themselves of opinion that it would be advantageous to give effect to the proposals, but the first question to be settled must obviously be that of finance, and it is quite clear that unless more funds are made available than are now derived from the cess it will be useless to contemplate re-opening work in America with any hope of its proving effective.

2. The rate of cess now levied is, as you know four annas per 100 lbs. and on an export of 300 million lbs.—the quantity estimated for the current year—the revenue available is Rs. 7½ lakhs. The estimated expenditure for the current year provides for Rs. 4½ lakhs in India and for Rs. 1½ lakhs in France and Belgium. Assuming that work in India and on the Continent is continued only on the same basis as at present—and in point of fact it has been suggested that the allotment for the Continent for next year should be increased—it is clear that the balance remaining will be insufficient to allow of propaganda being attempted in America. On the other hand, an increase of two annas in the rate of cess—bringing it to six annas per 100 lbs.—would provide an additional Rs. 3,75,000 per annum, or say £25,000 and it is believed that with this amount a useful start could be made.

3. The question has already been the subject of informal discussion by the Cess Committee, and it was referred to at their half-yearly meeting on 28th July last. The general opinion then seemed to favour the suggested increase in rate in order to make possible the

resumption of work in America, but there appeared to be a doubt on the part of some interests as to whether an increase was expedient, at any rate until a definite scheme of work was put forward. The idea was that before taking any active steps the Committee should await the receipt of a programme for America from the Indian Tea Association (London), by whom the whole matter has since been discussed in consultation with Mr. Newby, the principal Commissioner of the Cess. In this connection the London Association addressed the Cess Committee as follows on 19th October :—

Since the meeting on the 6th October your letter of the 16th September has been received. In this letter you state that the Tea Cess Committee are awaiting further particulars regarding definite proposals for reviving the work in America, I am directed to inform you that Mr. Newby was consulted regarding the submission of definite proposals and he stated that until he had visited America he could not formulate more definite plans than those given in his letter of the 15th December 1921, to the effect that similar methods would be adopted in the United States as in India and France, viz :—to concentrate the work in the first instance in a limited area and gradually expand from that centre until the whole of the country had been covered. He deprecated any attempt to undertake a huge advertising campaign over the whole Continent which would be very costly and at this stage, probably ineffective. My Committee are in full agreement with the views expressed by Mr. Newby. They are of opinion that it would be most inexpedient to formulate definite plans (without Mr. Newby first visiting America) as to how the proposed allotment should be expended, and beyond expressing the broad outline of a scheme (as stated in Mr. Newby's letter of the 15th December 1921 and the Minutes of the American and Foreign Markets Sub-Committee meeting, forwarded herewith) no details can be given.

I am particularly directed to state, however, that my Committee do not consider that this should interfere with the necessary steps being taken to raise sufficient funds for a campaign in America next year. If no steps are taken until you receive a definite scheme from this side the institution of the work may be delayed until funds are available and it is most essential that the campaign in America should not be held up for lack of funds. They strongly recommend your Committee, therefore, to take the necessary action without delay to obtain the sanction of the industry and the Government of India to the suggested increased levy. My Committee will give careful consideration to the proposals put forward by Mr. Newby after he has visited America, and they will

then submit a definite programme of operations for the consideration of the Tea Cess Committee. It can then be decided whether the levy need be increased or not.

4. Reference is made, in the above extract from the London Association's letter, to Mr. Newby's letter of 15th December 1921, and a copy of this letter is attached hereto for information. The Executive Committee will be glad if your Association will be good enough to take steps to ascertain the view of the industry on the advisability of increasing the cess to make possible the resumption of work in America. They themselves very strongly support the views of the London Association as given in the above extract, and they hope that this view will be endorsed by the industry to an extent which will enable the Committee to ask the Government of India to take the necessary steps. It would certainly have been better if it had been possible to put forward a definite scheme of work but the difficulty of formulating plans before Mr. Newby visits America will probably be appreciated. It should be added that the London Association have recommended that the amount to be allotted for America for next year should be £25,000, that is to say, the amount which it is estimated will be obtained from the increase in the rate of the Cess to six annas. Admittedly, this will not allow of work being undertaken on anything but a small scale, and it is expected that Mr. Newby will propose to work on lines similar to those on which he is now working in France, namely, by taking a limited area in the first place and working up from its centre. But work on these lines is likely to be more effective than a press advertising campaign in view of the limited amount of money available, for anything like comprehensive newspaper advertising in America necessitates funds far beyond the amount which the Cess Committee could set aside for this work. Negotiations are at present proceeding in London with a view to ascertaining whether there is any likelihood of Ceylon and Java co-operating in work in America and if they do agree to come in, the work can be undertaken on a more ambitious scale, but Mr. Newby will probably put forward his proposals on the assumption that India alone will be concerned, that is to say, on the basis of an expenditure of £25,000 next year.

5. It is hoped that it will be possible for you to let the Cess Committee have an early reply in order that, if the proposal is approved, the necessary application may be made to the Government of India in good time.

Letter, dated Calcutta, 15th December 1921 from Mr. Harold W. Newby to the Indian Tea Cess Committee, Calcutta.

SCHEME FOR THE UNITED STATES OF AMERICA.

Some growers have expressed to me their opinion that a small amount of money would be useless to make any impression in

such a vast place as the United States. My opinion is that these remarks might have applied equally to India. Yet in the first year very good results were obtained in Bengal, in the second year the campaign was extended to the South of India and the United Provinces and in the third year, work was commenced in the Punjab and Eastern Bengal—Central India and Rajputana have yet to be tackled. Our campaign has so far only been in operation in the larger towns and there is still a much vaster population in small towns and villages to be reached. In the same way, I do not advise that an attempt should be made to cover the whole of the United States in one year. I think it would be advisable to work from a large town near Canada for I understand that in the towns nearest to Canada good tea is used and that it is becoming popular. I suggest that the good blends in use in this town be introduced into the nearest towns that are not so well-known and that it should be the business of the Indian Tea Cess Committee to make them well-known. As the net spreads so a larger campaign will be required. Superintendents will be necessary for districts South, East and West.

The methods will be much the same as those I propose for France. In the first place good stocks of tea must be readily available in stores and grocers' shops and good liquid tea must be prepared and available in the bars. Then will come the important part of our work, *viz.*, to introduce inducements for the general public to buy the tea.

Simultaneously we should try to introduce tea to mill and factory hands. We should make special efforts to introduce good tea to all the shops which cater for these workers, then we should assist these shop-keepers to the best of our ability to attract the workers into their shops, and with advertisements and lectures and perhaps free samples we should endeavour to build up a trade for the shop-keepers.

We should endeavour to reach miners and soldiers in much the same way.

We should endeavour to assist railway refreshment room and restaurant car contractors to improve their supplies of tea on the lines of communication.

We may find it practicable to give prizes to school children who write the best essays on the advantages of drinking tea and the preparation thereof.

We should make it known that it is a harmless, palatable, and non-intoxicating stimulant far more invigorating and sustaining than alcohol; that it is the cheapest drink except water, and we should advertise Doctors' certificates recommending its use.

I knew that there is nothing new, or original or striking in the programme that I have suggested and furthermore some of the suggestions may not prove practicable and that other means may be from time to time adopted and prove more successful. Various opportunities may present themselves and we must take advantage of them whenever possible. It will, however, be my earnest endeavour to carry out everything we do in a businesslike way and I look to that for success. I do not think that I have undertaken in India what has not been previously suggested by someone else. Assistance to hot tea shops, sale of pice packets, work in the mills, at my and the mines, and on lines of communication have all been proposed and many of them tried before. But if it is granted that the campaign in India has been successful, the reason has been that the methods have been carried through with system and thoroughness. I hope this will be the case with regard to the United States. I shall always be glad to listen to suggestions and whenever new means of introducing tea can be practically carried through, I shall endeavour to arrange to utilise those means.

There is one point on which I should like a definite ruling and that is with regard to what tea should be utilised. It seems to me very essential that we should retain the good-will of the shop-keepers by interfering as little as possible with their existing trade. I suggest that we should recommend all good pure Indian tea and Ceylon tea so long as the proportion of Indian tea in the blend is notified on a ticket attached to the packet.

**From Indian Tea Association, to Assam Branch,
Surma Valley Branch, Darjeeling Planters,
Terai Planters, Dooars Planters, and United
Planters Association of Southern India and
Dehra Dun Planters Association.**

No. 1850-O.—CALCUTTA, 7th December 1922.

Proposed increase in the tea cess.

I am directed to invite consideration of the points raised in the attached copy of the marginally noted letter in the above connection, and to ask if you will be good enough to inform me as early as may be possible of the views of your Association on these.

Letter No. 336-T.C., dated
27th November 1922 from
the Indian Tea Cess Com-
mittee to the Indian Tea
Association.

From Surma Valley Branch, to Indian Tea Association.

BINNAKANDI, 17th December 1922.

In reply to your letter No. 1850-O, dated the 7th instant, enclosing letter No. 336-T.C., dated 27th November 1922, from the Indian Tea Cess Committee to the Indian Tea Association,—I am directed to say that the Surma Valley Branch is strongly in favour of the increase in the rate of Tea Cess from 0-4-0 per 100 lbs. to 0-6-0 100 per lbs. for the resumption of the work in America.

From Dooars Planters' Association, to Indian Tea Association.

MATELLI, 19th January 1923.

At a Meeting of my Committee held on 17th instant the increase in the rate of Tea Cess for proposed resumption of work in America was considered.

Your letter No. 336-T. C. having previously been circulated to the members of the Committee was considered, and the meeting was in favour of the policy proposed and of the increase of the Cess for the purpose.

From the Terai Planters' Association, to the Indian Tea Association.

Telegram dated 23rd January 1923.

Reference telegram nineteenth please refer my letter fourth September. •

From the United Planters' Association of Southern India, to Indian Tea Association.

Telegram dated 26th January 1923.

Agree to increase of the Tea Cess on condition that no expenditure on an American campaign is incurred until a definite scheme has been put before members of Indian Tea Cess Committee and approved by them.

**From Darjeeling Planters Association, to
Indian Tea Association.**

Dated 27th January 1923.

In continuation of my letter of the 20th instant and in reply to your letter herein of the 7th ultimo (No. 1850-O) I beg to advise you that at a meeting of the Committee of this Association held to-day, the members present approved of the proposed increase.

From Assam Branch to Indian Tea Association.

No. 200.—CALCUTTA, 30th January 1923

Proposed increase in the Tea Cess.

In continuation of my letter, dated the 22nd ultimo, and in reply to your letter No. 1850-O dated the 7th December 1922, regarding the above subject, I am directed to inform you that my General Committee are in favour of the proposed increase in the rate of tea cess for the resumption of propaganda work in America.

**From Indian Tea Association to Indian Tea
Cess Committee.**

No. 204-O.—CALCUTTA, 13th February 1923.

I am directed to refer to your letter No. 336-T.C., dated the 27th November last in the above connection. The Committee have noted with interest the proposals outlined therein, and the suggestion that the rate of tea cess should now be increased to six annas per 100 lbs. in order to allow of effective propaganda being undertaken in America. The Committee have referred the matter, with copies of your letter and of its enclosure, to the following Associations:—

The Assam Branch Indian Tea Association.
The Surma Valley Branch Indian Tea Association.
The Darjeeling Planters Association.
The Terai Planters Association.
The Dooars Planters Association.
The United Planters Association.

They are glad to say that these Associations approve of the proposal as explained in your letter. They direct me to send to

you for information copies of a telegram on the subject received from the United Planters Association of Southern India, together with copy of their reply to that Association.

2. No doubt the Indian Tea Cess Committee will now make representations to the Government of India with a view to having the increased rate brought into force by notification.

3. With reference to the list of Association to which the matter was referred, as detailed in paragraph 1 above, I am to explain that the Dehra Dun Planters Association is understood not now to be in existence.

From United Planters Association of Southern India to Indian Tea Association.

No. 7644.—COIMBATORE, 26th January 1923.

With reference to your telegram of the 19th instant, a Meeting of the Executive Committee was held here yesterday and I was instructed to reply by wire as follows:—

“Agree to increase of the Tea Cess on condition that no expenditure on an American campaign is incurred until a definite scheme has been put before members of Indian Tea Cess Committee and approved by them.”

which I beg to confirm.

From Indian Tea Association to United Planters Association of Southern India.

No. 203-O.—CALCUTTA, 13th February 1923.

I am directed to acknowledge the receipt of your letter No. 7644, dated 26th January, confirming your telegram of the same date reading:—

“Agree to increase of the tea cess on condition that no expenditure, on an American campaign is incurred until a definite scheme has been put before members of Indian Tea Cess Committee and approved by them.”

2. I am directed to explain that Mr. H. W. Newby, the Commissioner of the Tea Cess, has recently proceeded to America, under instructions from the Indian Tea Association (London) with a view to making the necessary enquiries and formulating a definite

scheme for undertaking work there. The scheme which he proposes must necessarily be approved by the Indian Tea Cess Committee before it can be adopted, and the sum of £25,000, which the Cess Committee have included in their budget for 1923-24 for the purpose of undertaking work in America has been so included in anticipation of a scheme being approved. It is, however hardly likely that Mr. Newby's proposals can be received and passed in time to allow of work being commenced with the beginning of the financial year.

3. The Committee are glad to say that all the other District Associations have approved of the proposed increase, and they are, informing the Indian Tea Cess Committee accordingly, they are at the same time passing on to the Cess Committee, copies of your Association's telegram, and of this letter.

INDIAN EXPORT DUTY ON TEA.

**From Indian Tea Association to Government of
India, (DEPARTMENT OF COMMERCE).**

No. 1761-O.—CALCUTTA, 17th November 1922.

"I have the honour to refer to the question of the export duty on teas shipped from British India. This duty, amounting to Rs. 1/8/- per 100 lbs. was first imposed, it will be remembered, in 1916 and the understanding then among shippers was that the duty was only imposed as a temporary war measure for the purpose of raising extra revenue which the Government of India had to find and was accepted by the industry as being necessary from that point of view. Apart from revenue considerations the industry held that the duty was economically unsound and that opinion was impressed on Government at the time.

2. In January 1922 evidence was given on behalf of the Indian Tea Association before the Indian Fiscal Commission. That evidence included a written statement which *inter alia*, formulated the Association's views regarding the export duty on tea. The paragraph regarding these views is reproduced here as the considerations put forward in it are fully relevant to the position to-day :—

"With regard to export duties, this Association consider these to be economically unsound except as a method of raising revenue; and in such a contingency an export duty is justifiable only when the article assessed is a monopoly of the country of export. In particular the Association have all along taken very strong exception to the imposition of an export duty on tea, which is not a monopoly. Tea from Java pays no export duty and it has, therefore, a definite advantage in competing with Indian tea, in certain outside markets where no preference is afforded to Indian tea, over the product of the latter country; this advantage is additional to other advantages which Java already possesses, such as its geographical position with reference to Australia. The Fiscal Commissions are probably aware that the industry have consistently pressed for the abolition of the duty; which was first imposed in 1916 when the Government of India were considering ways and means to produce additional revenue to meet war time expenditure. The industries pressed Government without success, for a declaration that it would be regarded as a war measure, to be withdrawn with the cessation of hostilities; but so far as the industry itself is concerned it has always been regarded in this light, and every effort has been made within recent years to have the duty withdrawn."

3. Now that the report of the Fiscal Commission has been published the point of view put forward by the Association in the above-quoted paragraph is fully vindicated. Reference may be invited to the chapter in the report of the Fiscal Commission dealing with export duties and especial to paragraph 187 which deals specially with the export duty on tea.

4. The Association contend that now that the need to provide for the extraordinary revenue demands of war has disappeared there is no justification either in fact or in theory for the continuance of the export duty on tea which has served the purpose for which it was created and now that the reason for its operation, no longer exists has been specifically condemned by the Government's financial advisers.

5. When the late Sir William Meyer in 1916 introduced the export duty on tea one of the chief grounds on which he justified the duty was the fact the tea industry paid no income tax. The immunity of the industry in this respect has now disappeared and it can only be regarded as most inequitable that this burden of an export duty on tea should continue to be levied in addition to the new impost represented by the income tax.

6. I am to invite the attention of Government to these considerations and to express the hope that Government will see their way to withdraw at an early date the export duty on tea in accordance with the findings of the Indian Fiscal Commission.

IMPORT DUTY ON TEA IN KENYA COLONY.

**From Indian Tea Cess Committee, to Indian
Tea Association.**

No. 289-T.C.—CALCUTTA, 10th October 1922.

I am directed to send you, for consideration and disposal, the attached copies of a letter of 5th October, and its accompaniments, received from Mr. John Harpur, Agent of the Indian Tea Cess Committee for India.

No. 86.—CALCUTTA, 5th October 1922.

From—The AGENT, Indian Tea Cess Committee,

To—The SECRETARY, Indian Tea Cess Committee.

I enclose a copy of a letter received from Messrs. Lipton, Ltd., also a copy of the enclosure referred to therein, in case the Executive Committee may think it advisable to put their complaint before the members of the Indian Tea Association. I have asked Messrs. Lipton, Ltd. to try and get copies of both the old and the new tariff rates so that it can be seen if tea has been inequitably treated.

No. Man-122.—CALCUTTA, 3rd October 1922.

From—MESSRS. LIPTON, LD.,

To—J. HARPUR, ESQ., Indian Tea Cess Committee.

We enclose herewith copy of a letter which we have received from Messrs Nassur Mowjee & Co. of Bombay, who are our Distributing Agents in East Africa.

From this letter you will gather that the import duty into East Africa on tea has been increased very considerably, and if the information given by our Agents is correct, it will naturally result in a serious set-back to the trade in that country.

We are writing to know if it would be possible for the Tea Cess Committee, or other allied Associations to take the matter up with the East African Government, and we shall be glad to have your views on the matter.

Any further information we may obtain will be passed on to you from time to time.

Dated BOMBAY, 29th September 1922.

From—MESSRS. NASSUR HAJEE MOWJEE & Co.,

To—MESSRS. LIPTON, LD.

This serves the confirmation of a telegram sent to you yesterday reading :—

“Mombasa wires duty declared on tea in tins sixty cents of
“shilling per pound on loose thirty cents.”

From the above you have come to know that a heavy import duty of 0.60 cents of a shilling per lb. have been imposed on tea in tin or packet, while loose tea will be subjected to a duty of 0.30 shilling per lb. In fact we were anticipating the same as per our letter of 25th instant. Calculating Yellow at Rs. 1/4/- per lb. and Red at -/15/- per lb. the percentage of duty amounts to 43 and 33, respectively. It appears that the tea trade will suffer heavily owing to the new tariff of duty. We shall let you know in detail regarding the position later on.

*Extract from letter, dated 26th October 1922, to the Secretary,
Indian Tea Association, London.*

I am directed to send you the accompanying copy of a letter, dated 10th October 1922, and its enclosures, received from the Indian Tea Cess Committee, with a request that you will kindly take up this matter with the Colonial Office.

*Extract from letter, dated 21st December 1922 from the Secretary,
Indian Tea Association, London.*

With reference to the remarks in your letter of the 26th October last, I now beg to send you copy of a joint letter addressed to the India Office by this Association and the South Indian Association in London in connection with this matter. I will keep you fully advised as to any developments.

Dated LONDON, 21st December 1922.

From—The SECRETARY, Indian Tea Association (London)
and South Indian Association in London,

To—The UNDER-SECRETARY of State for India, India Office.

I have the honour to address you with regard to the recent large increase in the duty on tea imported into Kenya Colony.

Under the revised Customs Tariff Ordinance (No. 13 of 1922) assented to by the Governor of Kenya Colony on the 27th September last, the tariff on tea is raised to 60 cents on tea imported in packets and tins and 30 cents on tea in bulk, as compared with a duty of 20 per cent. to *ad valorem* under the old tariff.

Practically the whole of the tea imported into Kenya Colony is Indian tea, and this new tariff amounting to as much as from 33 to 50 per cent. on packet teas will place a severe handicap on the trade between India and the Colony. The trade is a growing one and it will be most regrettable if a set-back should result. This, my Committees fear, must naturally occur in view of the heavy increase in the duty.

I am accordingly directed to ask if you will be good enough to take up the question with the Colonial Office and endeavour to secure a reduction in the duty.

**INLAND (RAIL AND RIVER-BORNE) TRADE
STATISTICS.**

**From Bengal Chamber of Commerce, to Indian Tea
Association.**

No. 1264—1922.—CALCUTTA, 18th April 1922.

Inland (rail and river borne) Trade Statistics.

I am directed to enclose herewith a copy of Chamber Circular No. 172—1922, dated 12th April 1922, and to request an expression of opinion from your Association on the proposals made in the letter from the Government of Bengal and its enclosures with reference to these statistics.

No. 172—1922.—CALCUTTA, 12th April 1922.

From—The SECRETARY, Bengal Chamber of Commerce,

To—All Members of the Chamber.

MEMO. :—I am directed to invite an expression of opinion from the members of the Chamber on the proposals made with reference to these statistics in the subjoined letter and its enclosures.

No. 1655-Com.—CALCUTTA, 30th March 1922.

From—The UNDER-SECRETARY to the Government of
Bengal, Commerce Department,

To—The SECRETARY, Bengal Chamber of Commerce.

In forwarding the enclosed copy of a letter from the Government of India, Department of Commerce, No. 729, dated the 6th February 1922, regarding the simplification and improvement of the Inland (rail and river borne) trade statistics, I am directed to request that this Government may be favoured with a very early expression of the opinion of your Chamber on the proposals made by the Government of India.

No. 729.—DELHI, 6th February 1922.

From—The SECRETARY to the Government of India, Department of Commerce,

To—The SECRETARY to the Government of Bengal, Commerce Department.

SUBJECT:—*Simplification and Improvement of Inland Trade Statistics.*

I am directed to address you on the subject of the continuance of the present Inland (rail and river borne) trade statistics.

2. For the purpose of registering inland trade, India is at present divided into the 18 principal blocks stated in the margin, and with the exception of Sind and British Baluchistan each British province is sub-divided into minor internal blocks as shown in the enclosed list.
- | | | |
|----------------------------------|------------------------|--|
| 1. Assam. | 9. Madras. | |
| 2. Bengal. | 10. Rajputana. | |
| 3. Bihar and Orissa. | 11. Central India. | |
| 4. United Provinces. | 12. Nizam's territory. | |
| 5. Punjab. | 13. Mysore. | |
| 6. Sind and British Baluchistan. | 14. Kashmir. | |
| 7. Central Province & Berar. | 15. Calcutta. | |
| 8. Bombay. | 16. Bombay Port. | |
| | 17. Karachi. | |
| | 18. Madras Ports. | |

3. The actual registration is done by the different Railway Audit Offices which prepare from audited invoices quarterly returns of the trade carried on the railways and sections with which they are concerned. These returns reach the provincial compiling officers by a procedure which varies from province to province. Some Railway Audit offices submit their returns direct six weeks after the period to which they relate while others submit them five weeks late to the Government Examiner of Accounts, Bombay, Baroda and Central India Railway, who prepares consolidated returns from these registers and sends them to the compiling officers 17 days after the receipt of the return; that is to say, quarterly returns reach the provinces 59 days late even if they are submitted punctually.

4. From these returns, the provincial compiling authorities prepare quarterly statements showing (1) the trade of the province as a whole and its ports, if any, with other provinces and ports, (2) the trade of each internal block in the province with other provinces and ports, and (3) the trade of the internal blocks of the province with each other. The provincial officers prepare the first statement in manuscript for the Department of Statistics, and the other two statements for publication in their own provincial reports. After allowing time for the preparation of the returns in the province and their transmission to the Department of Statistics, it rarely happens that the returns are received by the Government of India less than three months late.

5. The first question on which the Government of India desire to obtain the views of Local Governments is whether in their view the Inland Trade Statistics as at present compiled and published both for India and for the provinces serve any useful purpose. The all-India publication at present appears so late as to be of little practical utility, while the statistics it contains appear to cover more ground than is really required. It is very doubtful to what extent the commercial community benefit either by these or by the provincial volumes. The movements of staple commodities to and from the ports and other commercial centres are undoubtedly of interest to business-men, but to be of value the information must be published promptly and in clear and intelligible form. The value of the present publications to Government and to Government officers is also questionable ; it is understood that information regarding the movement of food-grains between, or even within, provinces is useful in times of famine ; but here also their value is discounted by delays in publication. The Government of India desire to know, therefore, in the first place, whether in the opinion of the Government of Bengal the all-India and provincial statistics of inland trade in their present form are worth the cost involved in compiling them or whether they can safely be discontinued.

6. The second question is whether instead of entirely discontinuing the compilation of inland trade statistics, an attempt should be made to compile and publish them promptly and in simpler and more useful form. It may be possible to arrive at some arrangement whereby the inland trade movements of a few of the more important commodities will appear more punctually and at less expense. If the Government of Bengal consider that inland trade statistics should be retained in their own interests and those of the commercial community in improved form, their opinion is invited on the following suggested amendments to the existing system.

7. In the first place, the number of articles enumerated seems to be greater than is really necessary, and it is suggested that in future inland trade statistics need only be published in respect of articles specified in the enclosed list. It is open to Local Governments, however, to suggest the inclusion of any additional commodities which they deem of sufficient importance to the general inland trade of India.

8. In the second place, it is suggested that minor internal blocks should be abandoned altogether. The new publication will then show only the trade between the 18 principal blocks specified above. It is open to Local Governments, however, to make out a case for the conversion of any of the existing minor blocks into a major block on the ground of its general importance to the trade of India as a whole. Conversely, it is suggested that the number of principal blocks might be simplified without detracting from the value of the returns. It is even possible that information regarding interprovincial movements of staple

commodities serves no practical purpose; and that Local Governments and the commercial community would be satisfied with statistics of the movements of such commodities to and from the principal ports and inland commercial centres of importance. If this view is accepted, the provincial volumes might be discarded altogether; and the all-India publication would merely show the trade in staple articles to and from commercial centres.

9. A third suggestion is that statistics of the values of articles enumerated in the inland trade statistics serve no useful purpose. If Local Governments agree in this view, a considerable saving in time, trouble and expense will be effected in restricting the returns to quantities only and omitting all statement of values.

10. Finally, it is proposed that instead of an annual return, the Director of Statistics should in future publish a monthly pamphlet of inland trade movements on the lines suggested above. Each issue will show not only the volume of trade during the month but also running totals from April, so that the twelfth issue will comprise the total trade of the financial year.

11. If these proposals find general approval, a considerable saving in the cost of compilation should be possible. Railway Audit offices may be able to forward direct in future to the Director of Statistics the materials from which he will compile the monthly all-India volume now proposed. The Director of Statistics is taking up this question separately with the Railway Audit offices. At the same time, it will remain open to any Local Government to continue to secure direct from the Railway Audit office concerned any further internal trade statistics not appearing in the all-India volume. For example, in times of famine or scarcity, a Local Government may desire to have detailed information regarding the movement of food-grains, fodder, etc., which will not appear in the all-India returns. In this case it would be open to them to obtain the information by negotiation with the Railway company or companies concerned.

12. The internal trade reports at present include information regarding river as well as rail-borne trade. The former is at present registered between certain blocks (e.g., Bengal and Assam, Calcutta and Bihar and Orissa, and the Punjab and Sind), and the results are combined with the respective provincial rail-borne trade statistics. The question of improving these river-borne statistics on the same lines, both in respect of the articles enumerated and method of compilation, will be taken up on receipt of replies to this letter. If, however, the Government of Bengal have any suggestions to offer on the subject, the Government of India will be glad to receive them.

13. I am directed to request that the Government of India may be favoured with the views of the Local Government, with special reference to the suggestions to abandon the provincial volumes, to produce instead a monthly all-India return, to confine the statistics to important trade centres, to omit values and to curtail the list of articles enumerated.

British provinces and their internal trade blocks.

PROVINCES.	INTERNAL BLOCKS.
Bengal	<div> <div>...</div> <div>...</div> <div> <div>Western Bengal.</div> <div>Eastern "</div> <div>Northern "</div> <div>Dacca.</div> <div>Chittagong Port.</div> <div>Calcutta.</div> </div> </div>
Bombay Presidency	<div> <div>...</div> <div> <div>Bombay Port.</div> <div>Gujarat and Kathiawar.</div> <div>Konkan.</div> <div>North Deccan.</div> <div>East "</div> <div>West "</div> <div>Southern Marhatta country.</div> <div>Goa.</div> </div> </div>
Punjab	<div> <div>...</div> <div> <div>Delhi City.</div> <div>The rest of the Cis-Sutlej Territory.</div> <div>Territory between Sutlej and Jhelum.</div> <div>Territory between Jhelum and Indus.</div> <div>Territory Trans-Indus.</div> </div> </div>
Sind and British Baluchistan	<div> <div> <div>Karachi.</div> <div>Sind & British Baluchistan.</div> <div>Baluchistan, excluding Karachi.</div> </div> </div>
Assam	<div> <div>...</div> <div> <div>Upper Assam.</div> <div>Lower Assam.</div> <div>Surma Valley.</div> </div> </div>
Madras Presidency	<div> <div>...</div> <div> <div>Madras.</div> <div>French Ports.</div> <div>Other Sub-Ports.</div> <div>Northern Circars.</div> <div>Deltas.</div> <div>Deccan Districts.</div> <div>North Carnatic.</div> <div>South Carnatic. •</div> <div>Central Districts.</div> <div>Southern Districts.</div> <div>West Coast.</div> <div>The Hills.</div> </div> </div>

PROVINCES.	INTERNAL BLOCKS.
Bihar and Orissa	<div> <div>...</div> <div> { Patna City. Bihar, excluding Patna City. Chota Nagpur. Orissa. </div> </div>
C. P. and Berar	<div> <div>...</div> <div> { Jubbulpore. Nerbudda. Nimar. Nagpur. Chhattisgarh. Berar. Suppura. </div> </div>
U. P. of Agra and Oudh	<div> <div></div> <div> { Upper Doab. Middle " Lower " Bundelkhand. Cawnpur City. Benares. Gorakhpur. Rohilkhand. North Oudh. South " </div> </div>

Revised list of articles to be shown in the Inland Trade Returns.

Coal and Coke.

Cotton—Raw, distinguishing—

1 Kapas

2 Pucca bales.

Cotton—Twist and yarn.

Cotton—Piecegoods.

Myrobalans.

Grain and Pulse, distinguishing—

1 Rice,

2 Wheat,

3 Other grain,

4 Flour.

Hides and Skins, Raw.

Jute, Raw distinguishing—

1. Loose, .
2. Pucca bales.

Gunny bags and cloth.

Lac and Shellac.

Leather.

Manganese Ore.

Mica.

Oils, distinguishing—

1. Vegetable oils,
2. Kerosene.

Oilcake.

Oilseeds, distinguishing only—

1. Castor,
2. Copra,
3. Groundnuts,
4. Linseed.

Salt.

Saltpetre.

Sugar, distinguishing—

1. Gur, rab, jaggery, molasses,
2. Sugar.

Tea.

Tobacco—Raw.

Wood, distinguishing—

1. Teak.
2. Other timber.

Wool—Raw.

From Indian Tea Association, to Chamber.

No. 640-O.—CALCUTTA, 29th April 1922.

.. Inland (rail and river borne) trade statistics.

I am directed to acknowledge the receipt of your letter, dated 18th April, with enclosure, asking the opinion of this Association on certain proposals made by the Government of India with reference to the above statistics.

2. In reply I am to say, with special reference to paragraph 10 of the letter from the Government of India to the Government of Bengal, that this Association have no exception to take to the proposal that the Director of Statistics should in future publish instead of an annual report, a monthly pamphlet of inland trade movements on the lines indicated in paragraphs 7, 8 and 9 of the Government of India's letter, each issue to show not only the volume of trade during the month but also running totals from April.

**TEA SALE WAREHOUSE: BORING OF
TEA CHESTS.**

**From Calcutta Tea Traders' Association, to Indian
Tea Association.**

No. 146-B.—CALCUTTA, 22nd September 1922.

I am directed to address you with reference to the above matter.

2. You will remember that in July 1920 this Association, the Calcutta Tea Brokers Association and your Association jointly agreed to the introduction of a new method of opening tea chests for inspection purposes in the tea warehouse by means of Say's Patent Borers.

3. The Committee have recently been in communication with the Traffic Manager, Calcutta Port Commissioners, on this subject. Members of this Association have found that the present procedure of boring all chests by the new method is not satisfactory and they have approached the Port Commissioners with a view to persuading them to revert in certain instances to be decided on by brokers to the old method of laying open chests for inspection.

4. The points which have been taken up by the Association with the Port Commissioners in this connection are the following :—

1. That the Port Commissioners should continue to bore all patent chests.
2. That the Port Commissioners should lay down and open under the old system such invoices as the brokers should consider necessary.
3. That the cutting implements were frequently allowed to become blunt with the result that the holes in the chests were badly cut and tin bungs did not fit.

5. This Association presume that they may count on the support of your Association in pressing these points on the Port Commissioners and I am to ask you if this is so to write to the Traffic Manager Calcutta Port Commissioners in support of the above views which have already been presented to him by this Association.

From Indian Tea Association, to Calcutta Tea Traders Association.

No. 1603-O.—CALCUTTA, 14th October 1922.

In continuation of my acknowledgement to you dated 2nd October with reference to your letter of 22nd September putting forward proposals for certain changes in the procedure at present in force at the Tea Warehouse relating to the boring of tea chests for inspection purposes I am directed to inform you that the Committee discussed the matter at a meeting held on 10th October.

2. As a result of the discussion at this meeting I am to advise you that in the opinion of this Committee the propositions you make on the subject of altering the system of inspection of chests could best be dealt with by a Conference of the various interests involved. The Committee would, therefore, make the suggestion that a Conference may be arranged, preferably at the Tea Warehouse, of representatives of your Association, of the Calcutta Tea Brokers Association, of this Association and of the Calcutta Port Commissioners to discuss the questions involved.

No. 155-B.—CALCUTTA, 7th November 1922.

From—Calcutta Tea Traders Association,

To—Calcutta Port Commissioners.

I am directed to refer to the meeting at the Tea Warehouse on Saturday, 4th November 1922, at 11 A.M. when the following gentlemen were present:—

Mr. T. C. Crawford, M.L.C., Chairman, Indian Tea Association.

The Hon'ble Samuel Best, Vice-Chairman, Indian Tea Association.

Mr. R. Baker, Chairman, Calcutta Tea Traders Association.

„ B. C. Studd, Tea Brokers Association.

„ J. C. D. Naismith, Tea Brokers Association.

„ W. A. Burns, Traffic Manager, Calcutta Port Commissioners.

„ F. Blong, Superintendent, Tea Warehouse.

At that meeting it was arranged that the Port Commissioners would agree to lay open for inspection any special marks, which the Brokers selected for that purpose, the Commissioners reserving to themselves the right to discontinue this arrangement if and when

the Commissioners found that the arrangement was unduly interfering with the Commissioners' work.

It was also understood that the foregoing arrangement would apply to the opening of chests other than damaged chests which would be opened in the ordinary way by the Commissioners' staff, and that the Commissioners would levy a special charge for opening the Brokers' selections. No charge was actually fixed but it was understood that any charge fixed would be reasonable and not exorbitant.

Kindly confirm the foregoing as a correct interpretation of the outcome of the meeting so that the new arrangement may be considered to be in force concurrently with your confirmation thereof.

No. 156-B.

Copy to the Secretary, Indian Tea Association, for information.

No. G. N.-178—Dated 10th November 1922.

From—The TRAFFIC MANAGER, Commissioners for the Port of Calcutta,

To—The SECRETARY, Tea Traders Association.

I beg to confirm the arrangement detailed in your No. 155-B. of the 7th/8th instant subject to the following remarks.

It was understood that a departure from the accepted method of inspection by boring would in practice be made only for comparatively few chests which could be opened by our present staff. The figure 1% of total chests offered at sale was actually mentioned as giving a rough idea of the number requiring special treatment.

I think it is well to record this understanding while the details of the meeting are fresh in mind.

The charge for opening special "selections" of brokers should be the same as for opening damaged chests on one side, viz. -/-/6 pies per chest under item 8—Miscellaneous Charges, para 24, page 11 of the P. C. Schedule. I hope that this charge which seems fully to meet the situation will have the approval of your Association.

No.

Copy forwarded to the Secretary, Indian Tea Association. It is hoped that the application of the above scheduled charge will have the approval of his Association.

W. A. BURNS,
Traffic Manager.

No. 158-B.—CALCUTTA, 16th November 1922.

From—The SECRETARY, Calcutta Tea Traders' Association,

To—The TRAFFIC MANAGER, Calcutta Port Commissioners.

Boring of Tea Chests.

I am directed to acknowledge the receipt of your letter No. G. N.-178, dated 10th November 1922, with reference to the arrangement come to in the above connection at the representative meeting at the tea warehouse on 4th November 1922.

With reference to your remarks regarding the percentage of the total chests likely to be laid open for inspection at any one sale I am to state that my Committee do not consider a fixed rate of 1% can be established as some auctions will pass without any laying down. In the opinion of my Committee from 1% to 2% of the total chests offered at such may be taken as a fair average margin.

As regards the charge for opening special selections by brokers, I am to say that the charge of 6 pies per chest which you suggest is approved by this Association.

No. 159-B.

Copy to the Secretary, Indian Tea Association, for information.

From Indian Tea Association, to Calcutta Port Commissioners.

No. 1793-O.—CALCUTTA, 24th November 1922.

I am directed to acknowledge the receipt of your endorsement to this Association of a letter, dated 10th November, addressed by you to the Calcutta Tea Brokers Association on the subject of the arrangement come to at the Conference of parties interested held on 4th November with reference to the opening of a certain number of breaks specially selected by the brokers.

2. I am to say that the arrangement in question is approved of by this Association.

MARKINGS ON TEA CHESTS.

From Collector of Customs, to Indian Tea Association.

No. 13475.—CALCUTTA, 12th September 1922.

In order to ensure that all chests of tea shipped on payment of export duty agree with the description contained in the covering invoices, it is at present rarely, if ever, considered necessary to conduct actual weighments; but it is desirable that from time to time officers of this department should check the marks on the cases with the particulars given in the invoices. Officers instructed to perform this duty frequently find that the chests are adequately marked with both gross and nett weights; but in some cases they are not marked at all and in others the markings are not sufficient to make an effective check possible.

2. The question of making it a rule, as a condition to the acceptance of invoices, that all tea chests intended for shipment should be marked with gross and nett weights and break numbers (if any) in addition to the usual marks and running numbers, is under my consideration. I shall be obliged if you will be good enough to place this letter before your Committee and let me have their views on the proposal and an explanation of any practical objections that may stand in the way of its adoption.

From Indian Tea Association, to Calcutta Tea Traders Association.

No. 1482-O.—CALCUTTA, 19th September 1922.

I am directed to enclose for the information of your members and for an expression of the views of your Association on the questions raised a copy of a letter, dated 12th September, addressed to this Association by the Collector of Customs, Calcutta.

From Calcutta Tea Traders' Association, to Indian Tea Association.

No. 152-B.—CALCUTTA, 2nd November 1922.

I am directed to acknowledge the receipt of your letter, dated 19th September, with copy of a letter from the Collector of Customs,

Calcutta, making certain proposals with reference to the markings of tea chests.

2. Members of this Association have been consulted on the matter by circular and as a result of the replies received in answer to this reference I am directed to say that in the opinion of the Association a rule enforcing that gross and nett weights as well as the break numbers should be marked on chests would be a decided hindrance to shippers. It is also considered that it would serve the purpose of the Customs Authorities if either the gross and nett weights or the break numbers were given, the former being furnished by the producers and the latter by the shippers in cases of repacking or gunny covering.

3. Two points, I am directed to touch on further, are:—

- (a) That the marking of the weights on hide covered chests would serve no object. The hides are pulled on the chests soaked in water and soft. Then gunny covering is put on the package which is allowed to dry, a process which does not take place at once, with the result that the tare and gross weight of such a package will vary from day to day.
- (b) This Association would suggest that the Collector of Customs should also be notified (through the Indian Tea Association) that teas ex local sales are on quite a different basis from garden teas.

**From Indian Tea Association, to all Members of
the Association.**

Circular No. 88.—CALCUTTA, 10th November 1922.

I am directed to publish hereunder the terms of a letter, dated 12th September, from the Collector of Customs, making certain proposals in connection with the markings on tea chests.

The question was referred to the Calcutta Tea Traders' Association and the reply received from that Association is also published.

The matter is being referred to the Indian Tea Association, London, for an expression of their views with a statement of the view of this Committee that it is rather late in the season for the proposed modification to be made this year.

I am to ask members to intimate to the Committee whether they would be willing to adopt the changes proposed by the Collector of Customs as from the beginning of next year.

*Extract from letter, dated 21st December 1922, from the Secretary,
Indian Tea Association, London.*

Markings on Tea Chests.—With reference to the paragraph in your letter of the 9th November, and to the letters received by you from the Collector of Customs, dated 12th September, and the Calcutta Tea Traders Association, dated 2nd November, I am now directed to inform you that my Committee, at their meeting on the 15th instant, unanimously resolved to take no action in this matter. *They did not see their way to agree to the proposal of the Collector of Customs on the ground that it would lead to a great deal of trouble between distributors and importers on this side.* The tendency is for chests to increase in weight during the voyage and in this event the weights marked on the chests would not be correct. It is well known that, at the present time, a great number of adjustments are necessary between importers and customs weights and there would, therefore, seem to be no good reason for carrying out the suggestion of the Collector of Customs.

*Proceedings of a meeting held on 21st February 1923 to discuss
the question of markings on tea chests.*

PRESENT:

MR. T. C. CRAWFORD, M.L.C., Chairman, in the Chair ...	}	Representing the Indian Tea Association.
„ R. A. TOWLER ...		
„ R. BAKER, Vice-Chairman ...	}	Representing the Calcutta Tea Traders Association.
„ H. L. PUTTOCK ..		
„ T. G. EVERS ...	}	Representing the Tea Brokers Association.
„ A. C. MATTHEWS ...		

MR. G. N. BOWER, Officiating Collector of Customs, Calcutta,
was present by invitation.

The meeting was held to discuss a suggestion which was made
some time ago by the Collector of Customs in the following letter
to the Indian Tea Association:—

In order to ensure that all chests of tea shipped on payment of export duty
agree with the description contained in the covering invoices, it is at present rarely,
if ever, considered necessary to conduct actual weighments; but it is desirable
that from time to time officers of the department should check the marks on the
cases with particulars given in invoices. Officers instructed to perform this duty
frequently find that the chests are adequately marked with both gross and net
weights; but in some cases they are not marked at all and in others the markings
are not sufficient to make an effective check possible.

The question of making it a rule, as a condition to the acceptance of invoices, that all tea chests intended for shipment should be marked with gross and net weights and break numbers (if any) in addition to the usual marks and running numbers, is under my consideration. I shall be obliged if you will be good enough to place this letter before your Committee and let me have their views on the proposal and an explanation of any practical objections that may stand in the way of its adoption.

The Indian Tea Association took steps to ascertain the views of the trade on the proposal that all tea chests intended for shipment should be marked with gross and net weights and break numbers, in addition to the usual marks and running numbers. They found that in actual practice some agencies already marked their chests in this way while others did not. The Calcutta Tea Traders Association considered that the introduction of a rule on the lines suggested would be a decided hindrance to shippers, and that it should serve the purpose of the Customs authorities if *either* the gross and net weights or the break numbers were given, the former being furnished by the producers and the latter by shippers in cases of repacking or gunny covering. The Indian Tea Association, (London) took strong exception to the Collector's proposal which would, they considered, lead to trouble between distributors and importers at home.

The CHAIRMAN now explained the position to the Collector. Briefly it was that the trade did not wish the proposal to be given effect to; but the marking could of course be done as desired if it were made compulsory. The Collector stated in reply that the Customs authorities did not wish to take up any very strong line in the matter. Their idea had been that because some agencies always gave the suggested marking there would be no practical difficulty in extending the system; but in view of the objections put forward they would certainly not press their proposals. It might be, however, that the Customs authorities would have to weigh more chests than would be necessary if all chests were marked as proposed. But they were willing to leave the matter on its present basis. The Chairman explained that the Tea Association would, in informing members of the Association regarding the position, suggest that wherever the system could be conveniently adopted it might be introduced, and that any action in this direction would be appreciated by the Customs authorities.

QUALITY OF TEA CHESTS.

From Calcutta Liners Conference, to Indian Tea Association.

No. 53-L.C.—CALCUTTA, 17th February 1922.

Condition of Tea Packages.

In continuation of the previous correspondence resting with my No. 174-L.C., dated 8th July 1921, I am now instructed to invite your attention to a complaint which has been received from the B. I. S. N. Co., Ltd. It appears that a parcel of tea was landed in bad condition in London from the s. s. *Canara*, which steamer sailed from Calcutta on the 4th September 1921. The chests, which were Japanese Venestas, were found to be of inferior quality. The wooden supports at the edges were lacking; the tin binding was very soft; the cap covering the sample hole was nailed in and not clamped; and on the nails shaking out the cap would be released allowing the contents to escape.

2. Similar complaints have been received from other Lines also in respect of Japanese Venestas; and I am therefore to suggest that the question of the use of these boxes should be taken up by the Association, as they would appear to be unsatisfactory.

From Assam-Bengal Railway Co., Ltd., to Indian Tea Association.

No. 2120-C. G. Mis./7.—CHITTAGONG, 17th February 1922.

As you are aware, no charges have hitherto been levied at the Jetties in Chittagong for cooperage on tea boxes. For very many years the amount of work required to be done was so small that it was not worth while considering the question of levying any charges whatsoever. Of recent years there has been a steady deterioration in the quality of tea boxes used by many gardens and during the past season there have been very many consignments which were utterly unfit to stand the ordinary handling incidental to railway travelling, leave aside the question of rough handling.

I would in all earnestness urge you to impress upon all Garden Agents and Managers the necessity of seeing that none but good boxes are used. We have no desire to open the question of making charges for cooperage but I fear that if the present state of affairs continues, we shall have, although reluctantly, to face the question of charging for the work done.

May I have your co-operation in impressing the importance of this matter on all concerned.

From Indian Tea Association, to Calcutta Liners Conference.

No. 385-O.—CALCUTTA, 8th March 1922.

Condition of tea chests.

I am directed to acknowledge the receipt of your letter No. 53 L.C., dated the 17th February, on the subject of the bad quality of certain Japanese tea chest. I am to explain in reply that, when present stocks of Japanese veneers are exhausted, the further use of similar boxes is unlikely. In this connection I am also to explain that there is no such thing as a Japanese "Venesta": the word "Venesta" designates a particular make of patent chest which is not manufactured in Japan.

From Indian Tea Association to Assam Bengal Railway.

No. 386-O.—CALCUTTA, 8th March 1922.

Tea Boxes.

I am directed to acknowledge the receipt of your letter No. 2120-G. G. Mis/7, dated the 17th February, on the subject of the quality of tea boxes being used by tea gardens sending their consignments to Chittagong for export. Your letter is being brought to the notice of members of the Association, as you request, and it is hoped that before long all cause for complaint in this connection will have disappeared. The matter has of course already formed the subject of correspondence with the railway, and I am to invite a reference to the following extract from my letter:

No. 1478, dated 30th September 1921, to the Superintendent of Jetties on the subject :—

The question of the quality of tea chests has been under the consideration of the Committee for some time past. It is generally conceded that during the war, when the usual standard of chests was not obtainable, there might have been some reason for dissatisfaction at the carrying qualities of some of the chests used ; but now that the conditions have changed and the prewar quality is available and as the balances of war stocks have been practically worked off, it is expected that the standard will be much better. In point of fact recent inspections of chests in the tea warehouses here have indicated that these have on the whole greatly improved.

From Eastern Bengal Railway, to Indian Tea Association.

No. C. T.-102/12-P. III.—CALCUTTA, 8th May 1922.

Loss through defective tea chests.

I beg to revert to correspondence ending with your letter No. 1037, dated the 20th July 1921, in reply to my letter No. C. T.-102/12-P. IV, dated 6th July 1921, on the subject of defective tea chests, and to state that the shortages due to breakage of chests of tea in transit are again becoming serious. I shall be obliged if you will kindly again take such steps as it is possible for you to do to ensure that inferior chests of tea will either be cross-hooped or gunned when tendered for despatch by railway.

In the period 1st July 1920 to 31st December 1921, 10,919 tea chests have had to be repaired at the Tea Warehouse and the Commissioners of the Port of Calcutta have asked this Railway to accept debit of Rs. 341-3-6 being 2/3rds of the cost involved in repairing these chests. The period 1st July 1921 to 31st December 1921 was particularly bad, and of the 10,919 chests, 8,789 were received damaged within these six months.

From Indian Tea Association, to Eastern Bengal Railway.

No. 7409-O.—CALCUTTA, 17th May 1922.

I am directed to acknowledge the receipt of your letter, dated 8th May on the above subject.

2. The Committee are of opinion that complaints on the score of inferior tea chests being used are bound soon to become markedly less frequent as most tea estates—if not all—must have used up their old stocks of chests.

3. The Committee do not think cross-hooping of tea chests is desirable as they consider such a step unnecessary if the chests are properly handled in transit and also because the extra hooping tears the binding of other chests. The Committee would suggest that when a consignment arrives in bad condition the consignees should be specially advised.

**From Indian Tea Association, to all Members of
the Association.**

Circular No. 6.—CALCUTTA, 27th January 1923.

Tea Packages.

I am directed to publish for the information of members the attached correspondence received from the Calcutta Liners Conference on the subject of frail tea packages.

The Committee have forwarded copy of the Conference's letter to the Indian Tea Association, London, (from whom they had received a copy of the correspondence between the London Association and the Agents to the Conference in London) and in doing so they have commented on the situation as follows:—

*Extract from letter, dated 25th January 1923, to the Secretary,
Indian Tea Association, London.*

Rough handling of tea chests.—The Liners Conference in Calcutta have endorsed to the Committee a copy they have received from London of the correspondence between your Committee and the Conference in London, in connection with this subject. A copy of this correspondence was received with your letters of 23rd November and 28th December. I enclose for the information of your Committee a copy of the letter to this Association from the Conference in Calcutta accompanying the correspondence referred to.

In connection with the attitude taken up by the Conference here—that in future it will be necessary either to reject packages which are considered to be too frail or to accept them under a qualified mate's receipt—I am to mention that it has been the experience of members of the Committee that claims for damaged packages and dock-coopered packages are frequently rejected by the shipping companies at home on the ground that the chests in question have

been country-coopered, and shippers advised to lay their claims against the dock and jetty staffs out here, upon whom obviously the onus of responsibility does not lie, as the packages in question had been taken on board under clean mate's receipts. The Committee are circulating a copy of this correspondence for members' information. Meanwhile the Committee would be glad to know the views of your Committee concerning this unwillingness of shipping companies at home to consider claims in cases where chests have been shipped under clean mate's receipts although dock-coopered.

From Calcutta Liners Conference, to Indian Tea Association.

No. 62-L.C.—CALCUTTA, 10th January 1923.

I am directed to invite your attention to the attached copies of the marginally noted correspondence which has passed between the Indian Tea Association, (London), and the Calcutta Conference there. You will notice that it relates to the question of damaged packages, and I am to draw your special attention to the closing paragraph of the letter from Messrs. J. B. Westray & Co., Ltd., to the Indian Tea Association, regarding the exercising of stricter supervision of the packages sent down for shipment. The matter has been discussed by the Conference here, and they direct me to inform you that it will be necessary in future either to reject packages which are considered to be too frail, or to accept them under a qualified mate's receipt. They would ask that the attention of members of your Association should be drawn to the position.

2. I am to add that, in forwarding the correspondence, the Conference mention that several Commanders have protested at the time of shipment regarding the frail nature of some of the large Calcutta chests.

Letter, dated 22nd November, from the Indian Tea Association, (London), to Messrs. J. B. Westray & Co., Ltd.

I am directed to inform you that complaints have been received from members of this Association in respect to the rough handling of packages of tea by labour employed by shipowners at the Docks, resulting in a very large number of dock-coopered packages. The matter was considered at a meeting of my Committee held on the 17th instant, when it was pointed out that much of this rough handling was avoidable and is caused by the system in force at the docks of the payment of labour at piece-rates.

There is no doubt that the packages are in sound condition for shipment when loaded at Calcutta and Chittagong otherwise the Steamer Companies' Agents would not issue a clean Bill of Lading.

My Committee will, therefore, be glad if you will bring the matter to the notice of the Lines with a view to some action being taken to prevent so much rough handling and consequent serious loss to shippers.

Letter, dated 18th December, from Messrs. J. B. Westray & Co., Ltd., to the Indian Tea Association, (London).

Your letter of the 22nd ultimo has been before the Conference Lines, and we are directed to state that your assertion of a large number of packages landed in a damaged condition through rough handling consequent upon the system in force of paying dock labourers on piece-work basis, is incorrect.

From lengthy experience and close supervision exercised by the Lines in the discharge of all tea packages, it would seem that the trouble has been caused, not by piece-work or rough handling but is due partly to the inferior wood and material from which the packages are now made, and to the inability of tea consignees to take prompt delivery or provide craft for the prompt handling of the tea from the ship, which, up to quite recently, has forced the Lines to pile the chests in the sheds and face double handling.

From statistics taken by one of the Calcutta Lines it is found that working with day work labour from January 1920 to May 1922, the percentage of re-coopered packages was 15·3% whereas working with piece-work labour from December 1921 to October 1922 the percentage was 8·5%, and as regards Chittagong, the percentage of re-coopered packages compared quite favourably with that prior to the general adoption of piece-work, viz.:—5½% to 6% in November 1921 down to 2½% to 3% at the present time.

There is no doubt that these figures would be much improved if the above causes were remedied.

It is of paramount importance to the Lines that ullages should be reduced to a minimum, as they result in a dead loss to the steamer.

However, the Lines will again draw the attention of their dock officials to this matter to see if anything further can be done to ensure safe delivery of the tea, and the matter will also be referred out to Calcutta with a view to the Lines' Agents, exercising stricter supervision of the packages sent down for shipment, so that if necessary steps may be taken to reject or clause Bills of Lading for any teas which are found to be unfit for ordinary handling.

**THE LATE MR. WILLIAM JACKSON'S TRUST:
THE TEA PLANTERS BENEVOLENT
INSTITUTION.**

MEMORANDUM OF ASSOCIATION.

OF

The Tea Planters Benevolent Institution.

(Incorporated.)

1. The name of the Association is "THE TEA PLANTERS BENEVOLENT INSTITUTION."

2. The Registered Office of the Association will be situate in Bengal.

3. The objects for which the Association is established are :—

- (a) To establish, organise and maintain a fund to be contributed by voluntary donations and subscriptions for the purpose of affording financial relief to Tea Planters in India or after retirement from India and their families and dependents.
- (b) To contribute from the funds of the Association to any Hospital or Convalescent home either in India or elsewhere for the purpose of securing requisite medical treatment for Tea Planters or their families and dependents.
- (c) To apply the funds of the Association in payment for the education of the children of Tea Planters.
- (d) Generally to utilise the funds of the Association in such manner as may from time to time be determined for affording assistance to and for the benefit of Tea Planters and their families and dependents.

The expression "tea planters" as herein employed shall be taken to include all Europeans employed or who have at any time been employed as Managers, Sub-Managers, Assistants or in any capacity on any tea garden or tea estate in India.

- (e) To purchase, take on lease or exchange, hire or otherwise acquire any real and personal, movable or immovable property and any rights or privileges which may be thought necessary or convenient for the purposes of the Association.

(f) To sell, exchange, lease, mortgage, dispose of, turn to account or otherwise deal with all or any part of the property of the Association.

(g) To invest or deal with the moneys of the Association in such manner as may from time to time be determined.

(h) To do all such other lawful things as are incidental or conducive to the attainment of any of the above objects.

4. The income and property of the Association whencesoever derived, shall be applied solely towards the promotion of the objects of the Association as set forth in this Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly, by way of dividend, bonus or otherwise howsoever by way of profit to the members of the Association provided that (subject to the provisions hereinafter contained) nothing herein shall prevent the payment in good faith of remuneration to any officers or servants of the Association, or to any member of the Association or other person, in return for any services actually rendered to the Association.

5. The fourth paragraph of this Memorandum is a condition on which a licence is granted by the Government of Bengal.

6. If any member of the Association pays or receives any dividend, bonus or other profit in contravention of the terms of the 4th paragraph of this Memorandum his liability shall be unlimited. Provided further, that no member of the Committee of Management or managing body of the Association shall be appointed to any salaried office or any office paid by fees, and that no remuneration shall be given to any member of such Committee of management or managing body except repayment of out-of-pocket expenses. If any payment shall be made to any member in contravention of the provisions of this section, the liability shall be unlimited of any member who shall receive or make such payment after he has been advised in writing that it is unauthorised.

7. Every member of the Association undertakes to contribute to the assets of the Association in the event of the same being wound up during the time that he is a member or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time at which he ceases to be a member and of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves, such amount as may be required not exceeding the sum of Rs. 50 or in case of his liability becoming unlimited under the last preceding paragraph of this Memorandum, such other amount as may be required.

8. Any property remaining on the winding-up or dissolution of the Association after satisfaction of its debts and liabilities shall, in lieu of being distributed among the members of the Association, be given or transferred to one or more other institutions having objects similar to those of the Association, to be determined by the members of the Association at or before the time of dissolution or in default thereof by any judge of competent jurisdiction.

9. True accounts shall be kept of all moneys received and expended by the Association, and of the matters in respect of which such receipt and expenditure takes place, and of the property credits, and liabilities of the Association, and once at least in every year such accounts, together with a balance sheet, shall be examined, audited, and certified by one or more properly qualified auditor or auditors. The accounts of the Association shall be open to the inspection of members at all reasonable times.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association in pursuance of this Memorandum of Association.

Names, Addresses and Descriptions of Subscribers.

T. C. CRAWFORD	... 1, Clive Street	... Merchant.
JAS. LENNOX	... 101, Clive Street	... Merchant.
E. R. COLMAN	... 4, Mangoe Lane	... Tea Merchant.
J. A. MACBEAN	... 4, Bankshall Street	... Merchant.
R. A. TOWLER	... 28, Dalhousie Square	... Merchant.
D. S. K. GREIG	... 2, Hare Street	... Merchant.
J. RAMACKERS	... 103, Clive Street	... Merchant.

Dated the 19th day of December, 1922.

ARTICLES OF ASSOCIATION

OF

**The Tea Planters Benevolent Institution.
(Incorporated).**

1. For the purposes of registration the number of the members of the Association is declared not to exceed Twenty.

2. The Association is established for the objects expressed in the Memorandum of Association.

INTERPRETATION.

3. These Articles shall be construed with reference to the provisions of the Companies Acts, and the terms used in these Articles shall be taken as having the same respective meanings as they have when used in those Acts.

4. In the interpretation of these Articles, except where excluded by the context—

- (a) Words importing the singular number only shall include the plural number, and words importing the plural number only shall include the singular number.
- (b) Words importing the masculine gender shall include the feminine.
- (c) The word "Association" means the Tea Planters Benevolent Institution.

MEMBERSHIP.

5. The subscribers to the Memorandum of Association of the Association and such other persons as shall be willing and shall be elected by the Committee of the Association to be members and shall sign a declaration in the form hereinafter provided shall be members of the Association. The said declaration shall be in the form following, namely :—

I, _____ of _____ hereby declare that I agree with the Tea Planters Benevolent Institution to become as from this date a member thereof and to conform to and be bound in all respects by the Memorandum and Articles of Association thereof and I hereby authorise the Committee thereof to enter my name in the Register of Members.

Dated this _____ day of _____ 192 _____

ORDINARY GENERAL MEETINGS.

6. The first General Meeting shall be held at such time (not being more than four months after the registration of the Memorandum of Association) and at such place as the Committee of management may determine.

7. Subsequent Ordinary General Meetings (herein called Annual Meetings) shall be held in the month of June in every year, or so soon thereafter as possible, at such place as may be determined by the Committee of management. An advertisement, giving one week's previous notice, in two or more Calcutta daily papers, shall be sufficient notice of the first General Meeting or of an Annual Meeting.

8. At the first General Meeting, and at any Annual Meeting three members shall be a quorum.

9. The Committee of management may at any time, and shall on a requisition signed by not less than five members stating the objects of such requisition, summon a special meeting of the members to be held not less than one month, and not later than six weeks after the receipt of such requisition. If they neglect to do so within fourteen days after receipt of any such requisition, the requisitionists may summon such meeting. The notice convening the meeting shall specify the particular matter or matters to be discussed, and no resolution passed thereat shall be binding unless at least one-tenth of the members are present and take part in the vote, and no business other than that specified in the requisition shall be transacted.

10. At any special General Meeting summoned on the requisition of members, five shall be a quorum, but in all other cases three members shall be a quorum at a General Meeting.

CONDUCT OF BUSINESS AT GENERAL MEETINGS.

11. At any meeting at which the President shall not take the chair the meeting shall appoint its own Chairman.

12. No member shall have more than one vote except that in any case of equality of votes on a division the Chairman shall have a casting vote.

13. No person shall vote on any matter in which he is personally interested pecuniarily or otherwise or debate on such matter without the permission of the majority of the persons present and voting, such permission to be given or withheld without discussion.

14. The proceedings at any meeting shall not be invalidated by reason of any informality or irregularity in the convening thereof or otherwise or any want of qualification in any of the persons present or voting thereat.

15. Any such donors or subscribers to the funds of the Association as the Committee of management shall prescribe shall be entitled to be present and speak at any meeting, but shall not unless they are members have any right to vote.

COMMITTEE OF MANAGEMENT.

16. The Committee of management shall consist of such number of gentlemen not exceeding twelve as the members in General Meeting may from time to time appoint. Any person being either a donor or subscriber to the funds of the Association, a member of the Indian Tea Association the Assam Branch of the Indian Tea Association, the Surma Valley Branch of the Indian Tea

Association, the Dooars Planters Association, the Darjeeling Planters Association, or the Terai Planters Association may be appointed to be a member of the Committee of management whether he be a member of the Association or not.

17. The first Committee of management shall consist of the persons named in the schedule to these Articles, who shall retain office until the Annual Meeting to be held in the year 1923.

18. At the Annual Meeting to be held in the year 1923 and at the Annual Meeting in every subsequent year, the whole of the members of the Committee of management shall retire and a fresh Committee shall be elected by the members at such meeting. Any retiring member of the Committee shall be eligible for re-election.

19. Any vacancy among the Committee of management caused otherwise than by retirement under the last Article may be filled up by the Committee by co-option.

20. All members of the Committee of management shall remain in office until their successors are appointed.

21. If at any Special General Meeting summoned on the requisition of members, a resolution disapproving of any act on the part of the Committee of management shall be passed by a majority of two-thirds of the members present and voting on the question, the members of the Committee shall immediately cease to hold office, and a new Committee shall be elected in their place at the same meeting, but the old members or any of them shall be eligible for re-election.

POWERS AND PROCEEDINGS OF THE COMMITTEE OF MANAGEMENT.

22. Subject to the powers of the members, the Association and the property and affairs thereof shall be under the control and management of the Committee of management.

23. In addition to all powers hereby expressly conferred upon them, and without detracting from the generality of their powers under the last preceding or any other Article, the Committee of management shall have the following powers, namely :—

- (a) To expend the funds of the Association in such manner as they consider most beneficial for the purposes of the Association, and to invest in the name of the Association or in the names of trustees such part thereof as they may see fit, and to direct the sale or transposition of any such investments, and to expend the proceeds of any such sale for the purposes of the Association.

(b) To acquire in the name of the Association or in the names of trustees, sell or dispose of or otherwise deal with any land, buildings or premises for the use of the Association.

(c) To enter into contracts on behalf of the Association.

(d) To borrow money upon the security of any of the property of the Association, and to grant or direct to be granted mortgages for securing the same.

(e) To cause the common seal of the Association to be affixed to any document they may think proper, and to provide for the custody of the common seal.

(f) To delegate all or any of their powers to any Sub-Committee.

(g) To make, and from time to time to repeal or alter, regulations as to the management of the Association and the affairs thereof and as to the duties of any officers or servants of the Association and as to the conduct of business of the Committee of management or any sub-committee, or as to any of the matters or things within the powers or under control of the Committee of management, provided that the same shall not be inconsistent with the Memorandum or Articles of Association.

(h) And generally to do all things necessary or expedient for the due conduct of the affairs of the Association not herein otherwise provided for.

24. The Committee of management may meet for the despatch of business, adjourn, and otherwise regulate their meetings as they may think fit, and three members of the Committee shall be a quorum. Three members of Committee may at any time, and the Secretary shall upon the request in writing of three members of the Committee summon a meeting of the Committee. Notice of every meeting of the Committee stating the particulars of all business to be considered at such meeting shall be sent by post or otherwise to each member of the Committee at least three days before such meeting unless urgent circumstances require shorter notice; but the proceedings of any meeting shall not be invalidated by any irregularity in respect of such notice, or by reason of any business being considered which is not comprised in such general particulars.

25. The minutes of every meeting of the Committee shall, at the next meeting or at the next meeting of the Indian Tea Association, be confirmed either with or without amendment.

26. The President of the Association shall be an *ex-officio* member of the Committee of management and shall be the Chairman thereof and in his absence a Chairman shall be elected at each Committee meeting by the members present thereat. In case of equality of votes the Chairman shall have a casting vote.

27. Bankers shall be appointed and may be changed by the Committee and cheques shall be signed by the Chairman or a member of the Committee, and countersigned by the Secretary.

OFFICERS.

28. There shall be a President of the Association. The first President shall be T. C. Crawford, Esq., M.L.C., and future Presidents shall be appointed by the Committee of management. The President shall be entitled to take the chair at all General Meetings.

29. There shall be Vice-Presidents of the Association, who shall be appointed and the number of them determined by the Committee of management.

30. There shall be a Secretary of the Association. The first Secretary shall be the Secretary of the Indian Tea Association *ex-officio* and future Secretaries shall be appointed by the Committee of management. The Secretary may at any time be removed by the Committee of management, and he shall perform such functions as shall be assigned to him by such Committee.

31. There shall be Auditors of the Association. The first Auditors shall be the Auditors of the Indian Tea Association who shall hold office until the Annual Meeting to be held in the year 1923. Future Auditors shall be appointed either at a salary or not, by the members at the Annual Meeting each year and shall hold office for one year. A retiring Auditor or Auditors may be re-elected, and if a vacancy occurs in the office of Auditor between two Annual Meetings a person or persons shall be appointed by the Committee of management to fill the post during the remainder of that year.

ACCOUNTS.

32. The Committee of management shall keep proper accounts of the income and expenditure of the Association, and shall submit to each Annual Meeting a report and audited financial statement and Balance Sheet for the year ending on the previous 31st day of December.

33. At the audit or examination of the yearly accounts, the Committee shall cause to be laid before the Auditor a written

account of the receipts and payments for the year preceeding together with an account of all property, funds and money belonging to the Association and furnish him from time to time with such information and documents relating thereto as may be required by him.

NOTICES.

34. A notice may be served upon any member, either personally or by sending it through the post in a prepaid letter, addressed to such member at his registered address for service, if any. In the latter case it shall be deemed to have been served at the time when the letter containing the same would have been delivered in the ordinary course of post and in proving such service it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

35. If a member has not a registered address for service, any notice shall be sufficiently served on him by posting up in the office of the Association such notice addressed generally to the members.

36. The non-delivery of any notice of a meeting shall not invalidate the proceedings at such meeting.

Names, Addresses and Descriptions of Subscribers.

T. C. CRAWFORD	... 1, Clive Street	.. <i>Merchant.</i>
JAS. LENNOX	... 101, Clive Street	... <i>Merchant.</i>
E. R. COLMAN	... 4, Mangoe Lane	... <i>Tea Merchant.</i>
J. A. MACBEAN	... 4, Bankshall Street	... <i>Merchant.</i>
R. A. TOWLER	... 28, Dalhousie Square	... <i>Merchant.</i>
D. S. K. GREIG	... 2, Hare Street	... <i>Merchant.</i>
J. RAMACKERS	... 103, Clive Street	... <i>Merchant.</i>

Dated the 19th day of December, 1922.

THE ASSAM VALLEY LIGHT HORSE.

**From Indian Tea Association, to all Members of the
Association.**

Circular No. 47.—CALCUTTA, 13th June 1922.*

Assam Valley Light Horse.

I am directed to refer to correspondence which the Committee have recently had with the Officer Commanding the above unit with reference to voluntary subscriptions to the Regimental funds of that unit from tea estates in the Brahmaputra Valley. The Assam Valley Light Horse require, over and above the grants made to them by Government, voluntary contributions to their Regimental fund, which exists for the benefit of members only, and which covers such items as messing in camp, supply of sports requisites, prizes, etc., to the amount of approximately Rs. 16,000 per annum. This works out at about -/1/- per acre over the total acreage under tea in the Brahmaputra Valley.

Several tea concerns have, it is understood, already made contributions to this fund, and I am to recommend to members who have not so far done so, that they should consider making a contribution on the suggested basis, viz., of -/1/- per acre. Contributions should be sent to

The Adjutant,
Assam Valley Light Horse (A.F.)
Dibrugarh, Assam.

INDIAN TEA ASSOCIATION.

Darjeeling & Dooars Sub-Committee.

CORRESPONDENCE, &c.

CONCESSIONS TO LABOUR IN THE DOOARS.

From Indian Tea Association to all Agency Houses interested in the Dooars.

Circular No. 2-G.—CALCUTTA, 10th August 1922.

At a meeting of Agency House representatives held on 8th August 1922 the situation arising out of the resolution passed by the Dooars Planters Association on 22nd July 1922 was discussed.

It was resolved—

- (1) That a Deputation attend a conference with Planters at Jalpaiguri on 15th August 1922.
 - (2) That the following gentlemen comprise the deputation—
Messrs. Best, Crawford, Lennox, MacBean and Greig.
 - (3) That a Sub-Committee consisting of Messrs. Best, Crawford, MacBean, Towler and Lennox remain after the present meeting to arrive at some line of action in regard to Bonuses, etc. which might be acceptable to Agency Houses.
2. The recommendations of the Sub-Committee above referred to are as follows :—

- (1) *Work bonus for six months of year.*
Re. 1 for 19 full days work.
Rs. 2 for 24 full days work (maximum).

Maximum attainable bonus for year Rs. 12 per adult.

It is recommended that this bonus be given in the period May—October.

- (2) *Sick allowances.*—Maximum Daily hazrie.
- (3) *Motherhood Allowances.*—Rs. 20 maximum (inclusive of wages) distributed as may be thought best. (In this connection the employment of *Dhais* to a greater extent is recommended the work of the Nurses being recompensed according to success).
- (4) *Allowance to Infants.*—Re. 1/- for 12 months—maximum Rs. 12.
- (5) *Bonus to new coolies arriving from recruiting districts.*—Rs. 5/- per adult maximum.
- (5a) *Bonus to recruiters returned with coolies from recruiting districts.*—Maximum Rs. 10/- per adult recruited.

(It is customary to grade the bonus according to the number recruited).

(6) *Bonus to recruiters for local recruiting.*

(7) *Bonus to coolies locally recruited.*

The Sub-Committee consider this recruiting should be discouraged and favour no allowances whatever.

(8) *Bonus to coolies remaining on garden after one or more years.*—In the case of new coolies remaining on the estate one year a bonus of Rs. 10/- but in other cases discretion to pay up to a bonus of Rs. 5/- per year at the end of each year's service. It is understood that the above bonuses are conditional on no work bonus (item No. 1.) being granted.

(9) *Concessions at Pujah time.*—Maximum expenditure As. 4 per head of the Labour Force.

(10) *Any other Bonus.*—Nil.

3. I am instructed to request that you will be good enough to favour me with a reply before 12th August 1922 as to whether these recommendations would meet with your approval. In the event of the majority of Agency Houses being in favour of the above proposals these will be accepted as a basis for discussion at Jalpaiguri.

**From Indian Tea Association, to all Agency Houses
interested in the Dooars.**

Circular No. 3-G.—CALCUTTA, 18th September 1922.

In continuation of my circular No. 2-G dated 10th August 1922 I am directed to hand you one copy of the proceedings of the Conference at Jalpaiguri on 15th August 1922 and to say that the Sub-Committee will be glad to have your assurance that it is your intention to abide by the decisions of the Conference.

DOOARS PLANTERS' ASSOCIATION.

PROCEEDINGS of a Conference between Representatives of the Dooars Agency Houses and the Committee of the Dooars Planters' Association held in the Jalpaiguri Club on Tuesday, the 15th August 1923.

PRESENT :

- | | |
|--|---|
| Mr. C. Bateman, <i>Chairman.</i> | |
| „ W. L. Travers, O.B.E., M.L.C., <i>Vice-Chairman.</i> | |
| „ W. J. Gray. | |
| „ R. C. Linton. | |
| „ E. R. Lloyd. | |
| Lt.-Col. F. E. Wood. | |
| Mr. R. Pitcairn. | |
| „ J. R. Cargill. | |
| „ J. Turner. | |
| „ L. Drysdale. | |
| „ M. Morrison. | |
| „ J. H. Cooper. | |
| „ C. F. Peacock. | |
| „ J. T. Young. | |
| „ G. E. Luard. | |
| „ H. E. B. Earwaker. | |
| „ G. Turbett. | |
| „ K. D. Murray. | |
| „ W. P. Field. | |
| „ F. M. Graham. | |
| „ G. P. Choudhury. | |
| „ J. Thompson, | } <i>Members of the D. P. Association.</i> |
| „ J. T. Mathieson, | |
| „ JAS. Mathieson, | |
| „ N. G. Webb, | |
| „ L. Jones, | |
| „ J. Murray, | } <i>Dooars Tea Co., Ltd.</i> |
| „ W. I. Milne, | |
| „ J. C. Ghosh, | } <i>Gopalpur Tea Co., Ltd.</i> |
| „ J. Dennox, | |
| „ T. C. Crawford, M.L.C., | } <i>Representing Dooars Agency Houses.</i> |
| „ D. S. K. Greig, | |
| „ C. W. A. Trevor, | |
| „ J. A. MacBean, | |
| Hon. S. J. Best, | } <i>Terai Planters' Association.</i> |
| Mr. E. M. Woodcock, | |
| „ B. D. Wood, | |
| „ J. Parker, | |
| „ R. Dowdeswell, | |

Mr. J. Stoddart,	<i>by his proxy,</i> Mr. R. C. Linton.
„ A. N. Turnbull,	„ „ G. Turbett.
„ J. Fraser,	„ „ N. G. Webb.

The CHAIRMAN welcomed the representatives of the Dooars Agency Houses and explained the situation in regard to labour which had led his Committee to propose the Conference.

BUSINESS—CONCESSIONS TO LABOUR IN THE DOOARS.

1. **Work Bonus.**—It was unanimously decided that bonuses which are being given for regular work shall cease at the end of the present season but to encourage the old resident coolie to remain on his own garden a bonus, up to a maximum of Rs. 5, may be given to each adult working coolie in the month of April. Any such labourer must have resided upon a garden at least 12 months and the April bonus will be paid for the work of the previous year (January to December).

2. **Sick Allowance.**—It was unanimously decided that this should be limited to a maximum of 4 annas per day for men and 3 annas per day for women.

3. **Maternity Allowance.**—It was decided that a maximum amount of Rs. 15 should be allowed, under this heading, the money to be distributed according to the Manager's discretion. Over and above this amount a sum not exceeding Rs. 10 may be paid as an allowance for infants up to 1 year of age. Mr. W. I. Milne of the Dooars Tea Company agreed to the allowance for infants but thought that Rs. 12 was sufficient as a Maternity Allowance.

4. **Local Recruiting Bonuses.**—It was unanimously decided that bonuses which had been paid for new comers from anywhere in the Dooars are to cease from the 1st January 1923.

5. **Bigha Work.**—It was decided that all forms of contract work in connection with Cultivation and Crop should be stopped on all gardens from May to October inclusive commencing from May 1923.

6. **Bonuses to new Coolies recruited from outside the Dooars.**—It was decided that this question should be left to the discretion of the controlling authorities of each garden.

7. **Concessions to Coolies at Poojahs.**—It was unanimously decided that these shall not exceed 4 annas per head of garden population per annum.

8. **Amendment of Labour Rules.**—It was unanimously decided that these should be submitted to a Sub-Committee for revision especially in regard to compensation recoverable for new

coolies and that the revised rules should be placed before a General Meeting for consideration and approval.

MR. LENNOX addressed the meeting and strongly emphasised the absolute necessity for genuine recruiting, as he felt that this was the only real cure for the troubles which now exist, since these are all due to shortage of labour. Further, he drew attention to the fact that the old Dooars Recruiting grounds—Chota Nagpur and elsewhere—will no longer supply sufficient recruits to fulfil our requirements. Hence, it was a necessity that all should commence in new fields and to do so it would be of great assistance if an offer could be made to prospective recruits of one anna for one hour's work up to an 8-hour day. Such new hands would only work in the 8-hour squad until they became accustomed to local conditions after which they would join the usual works, whereon old coolies earned their hazree and doubly, in 6 to 7½ hours. With this offer MR. LENNOX felt that coolies could be obtained as, in one field, they were attracted elsewhere by an offer of 6 annas a day. This proposal was supported by the Chairman but he pointed out that this would amount to a guarantee of one anna per hour for 8 hours' work and that some difficulty might arise when the men were employed all day on plucking.

MR. TRAVERS and others spoke against the proposal and said the phraseology of the present earnings was absurd. It was not right to say that the pay of a man was but 4 annas a day. Any man could earn 8 annas a day if he would and up to 12 annas a day under the unit system. The proposal might involve a change in their system and although the unit system itself, based upon individual piece work is as good as can be devised, he deprecated any proposal which might lead to a change in the present system, encourage the malingerer, and upset the old coolie. All that can be said now is, that we offer the man the opportunity to earn 8 annas a day under easy conditions and short hours. He proposed that the matter should be deferred, pending a discussion by all Agency Houses and Managers to discover some method of change in the phraseology, by which the coolies' earnings can be more definitely and usefully described.

MR. CRAWFORD was also against the proposal. He drew attention to the fact that, although the coolie (man) was earning at present at least 8 annas a day if he chose, yet conditions might change. A large influx of labourers in consequence of famine, or a non-paying market which made economy a necessity, might again occur. He was, therefore, against any definite guarantee of one anna for one hour up to 8 hours' work but we prepared to support the proposal on a 6 annas basis, viz., a man would be given the opportunity to earn an extra half hazree if he chose to do so.

MR. TRAVERS' proposal that the question be deferred was finally adopted.

At the close of the meeting MR. TRAVERS made an appeal to MR. J. C. GHOSH, a respected and successful Indian Planter, that he should use his influence with the Indian controlled Estates to really co-operate in the direction of recruiting outside the Dooars. He concluded by proposing a sincere vote of thanks to the representatives of the Agency Houses. These gentlemen had made an unpleasant journey from Calcutta to aid the Dooars. Co-operation between planters in the district, real co-operation, must exist, if the industry were to prosper, so also co-operation between Agency Houses and the Planters, and the representatives had given them a splendid example that day.

The motion was passed with acclamation and MESSRS. LENNOX and CRAWFORD replied.

With a vote of thanks to the chair the Conference then closed.

The Chairman and Committee desire to place on record the deep debt of gratitude that is due to the members of the Indian Tea Association for meeting the members of the Dooars Planters' Association in such an attitude of helpfulness. It is hoped that the outcome of this Conference will be of great and lasting benefit to the Dooars.

W. L. TRAVERS,
Vice-Chairman.

C. BATEMAN,
Chairman.

**From Indian Tea Association, to all Agency
Houses interested in the Dooars.**

Circular No. 4-G.—CALCUTTA, 8th November 1922.

In continuation of my circular No. 3-G, dated 18th September 1922, enclosing a copy of the proceedings of the conference of various interests involved, in connection with the above subject, which was held at Jalpaiguri on 15th August, I am directed to intimate that replies to that circular have been received from all members interested and all are prepared to abide by the decision of the conference.

In connection with efforts now being made to recruit labour from new fields the attention of the Sub-Committee has been drawn to the grave and imminent danger of abuses being introduced by uncontrolled recruiting. Large bonuses are not only being offered indiscriminately but undesirable practices being reverted to.

A meeting of the Sub-Committee was consequently held on Friday 3rd instant and the following arrangement was recommended for the consideration of members :—

That in cases of initial recruiting for gardens in the Dooars, *i.e.* where it is necessary to establish new connections which after

their formation would be used for sirdari recruiting the following should be adopted as the maximum rates of bonus to be paid to the middleman in the case of new coolies recruited by agents as opposed to coolies recruited by sirdars. For coolies recruited in the Central Provinces and other plains districts the maximum bonus to be Rs. 20 per head and for coolies recruited in this way from the hill tracts of Madras the maximum bonus to be Rs. 30 per head.

Further the Sub-Committee think that any bonus paid to the Supervising Agent should be limited to Rs. 2 per coolie recruited.

The matter of bonus to the sirdar in the case of *bonafide* sirdari recruiting was discussed but in view of the decision arrived at in conference at Jalpaiguri it was agreed to make no recommendation meantime.

In the matter of clothing and other such expenditure upon new coolies the Sub-Committee consider that this should not exceed the standard adopted by the Tea Districts Labour Association.

Members are requested to let the Sub-Committee have their views on these proposals as early as possible after which a general meeting will be called to consider the whole question. In the meantime the Sub-Committee ask for the support of all members in the matter of keeping recruiting free from abuses.

**From Indian Tea Association, to all Agency Houses
with interests in the Dooars.**

Circular No. 1-G.—CALCUTTA, 8th January 1923.

Concessions to Labour in the Dooars.

MEMO :—The subjoined summary of the replies received to Circular No. 4-G, dated 8th November 1922, is published for the information of members.

D. K. CUNNISON,
Assistant Secretary.

NAME OF FIRM AND DATE OF REPLY.	REPLY.
MESSRS. OCTAVIUS STEEL & Co. ... 10th November 1922.	In reply to your Circular No. 4-G. of 8th instant, <i>re:</i> concessions to labour in the Duars we are agreeable to fall in with the proposals set forth therein, and shall be glad to send a representative to attend the proposed meeting when called.

NAME OF FIRM AND DATE OF REPLY.	REPLY
MESSRS. OCTAVIUS STEEL & Co.— <i>contd.</i> 27th November 1922.	<p>With reference to your No. 4-G, dated the 8th instant we have to inform you that we are willing to abide by the decision of the above Committee in the matter of maximum bonus to be given per head to coolies recruited in the hill tracts of Madras.</p> <p>We agree also that any bonus paid to the Supervising Agent should be limited to Rs. 2/- per coolie recruited</p>
MESSRS. McLEOD & Co. ... 10th November 1922.	<p>Reference your Circular No. 4-G., dated the 8th instant, we are prepared to agree to the suggestions made as to the maximum rates which should be paid to the "Middle Men" in the case of new coolies recruited by Agents as opposed to coolies recruited by sirdars, <i>viz.</i> Rs 20/- per head and for coolies recruited in this way from the Madras Agency Tracts to Rs 30/- per head. Also that the Supervising Agent should be limited to Rs. 2/- per coolie recruited. We agree to these suggestions only in the event of all other members of the Association doing the same as we could not bind ourselves to any maximum rates should there be any dissentient members for obvious reasons.</p>
MESSRS. DUNCAN BROTHERS & Co. 11th November 1922.	<p>We have to acknowledge receipt of your Circular No. 4-G, dated 8th instant and in response to same beg to intimate that we are prepared to adhere to the recommendations for payments of bonus, etc., in the matter of recruiting.</p>
MESSRS. BEGG, DUNLOP & Co., LD. 14th November 1922.	<p>With reference to your Circular No. 4-G., dated the 8th instant, we have to inform you that we are prepared to abide by the decision of the above Committee in the matter of the maximum bonus to be given per head to coolies recruited in the Central Provinces of Rs 20/-; and Rs. 30/- for those recruited from the Hill Tracts of Madras.</p> <p>We agree also that any bonus paid to the Supervising Agent should be limited to Rs. 2/- per coolie recruited.</p>
MESSRS. J. MACKILLICAN & Co. ... 27th November 1922.	<p>In reply to your Circular No. 4-G., dated 8th instant, we are agreeable to abide by the proposals set forth therein.</p>

NAME OF FIRM AND DATE OF REPLY.	REPLY.
MESSRS. W. S. CRESSWELL & Co.... 27th November 1922.	In reply to your Circular No. 4-G of the 8th instant, we agree that the maximum rates of bonus paid to the middleman should be Rs. 20/- per head for Central Provinces and other plains districts and Rs. 30 per head for the Hill Tracts of Madras.
MESSRS. JAMES FINLAY & Co., LD. 27th November 1922.	We are in receipt of your Circular No. 4-G. of 8th instant and in reply have to inform you that we are agreeable to abide by the proposals of the Sub-Committee, subject to these being supported by all Doocars interests.
MESSRS. GILLANDERS, ARBUTHNOT & Co. 27th November 1922.	Replying to your Circular No. 4-G. of 8th instant, we have to inform you that the gardens in the Doocars in which we are interested will be quite willing to abide by the recommendations of the Sub-Committee provided all others interested including Assam agree to do the same.
MESSRS. DAVENPORT & Co. ... 16th December 1922.	We beg to acknowledge receipt of your letter No. 64-G of 14th instant, referring to Circular No. 4-G. of 8th ultimo. We agree to all the recommendations contained in the circular provided that the maximum bonus of Rs. 20/- mentioned in respect of coolies recruited in the Central Provinces, proves sufficient.
MESSRS. MACNEILL & Co. ... 15th December 1922.	In reply to your letter No. 64-G., dated the 14th instant, we beg to state that we concur in the recommendations set forth in the Circular No. 4-G. of the 8th November.
MESSRS. THE PLANTERS' STORES & AGENCY CO., LD. 16th December 1922.	With reference to Circular No. 4-G., dated the 8th November, we have to advise that we are in agreement with all the proposals made.
MESSRS. JARDINE, SKINNER & Co. 16th December 1922.	In reply to your letter No. 64-G. of 14th instant, we have to say that we are prepared to accept the proposals set forth in your Circular No. 4-G. of 8th ultimo, provided all other interests agree to do likewise.

NAME OF FIRM AND DATE OF REPLY.	REPLY.
MESSRS. THE DOOARS TEA Co., LD. 19th December 1922.	In reply to your letter of the 14th instant, (which only reached me yesterday) regarding Circular No. 4-G., "Concessions to Labour in the Dooars". I have wired you as follows :— "Reference Circular No. 4-G. I agree maximum bonus Madras Central Provinces Recruiting" I am entirely in agreement with the proposal to limit the rates of bonus to be paid to the Middleman Recruiter in Madras and the Central Provinces, viz :—A maximum of Rs. 30/- for coolies recruited from the Madras Districts, Rs. 20/- from the Central Provinces, the bonus to be paid to the Supervising Agent to be limited to Rs. 2/- per head.
MESSRS. ANDREW YULE & Co., LD. 22nd December 1922.	Replying to your Circular No. 4-G. of the 8th November, we are in general agreement with the recommendations of the Sub-Committee as set out therein.
MESSRS. SHAW, WALLACE & Co. ... 28th December 1922.	We regret our delay in replying to your Circular No. 4-G. of the 8th ultimo which was due to our Mr. MacBean's absence from Calcutta. In answer we have to say that provided there is general agreement amongst those concerned we are prepared to agree to the proposals.
MESSRS. GLADSTONE, WYLLIE & Co.	No reply.

**From Indian Tea Association, to all Agency Houses
with interests in the Dooars.**

Circular No. 3-G.—CALCUTTA, 26th January 1923.

I am directed to publish for the information of all members the terms of a letter, dated 18th January, from the Chairman of the Sub-Committee.

2. The attention of members is particularly drawn to paragraph 2 of the Chairman's letter in accordance with which members are requested, if they have not done so already, to advise their managers to adhere to the decisions of the Conference held at Jalpaiguri on 15th August last.

Dated CALCUTTA, 18th January 1923.

From—The CHAIRMAN, Darjeeling and Dooars Sub-Committee,

To—The SECRETARY, Indian Tea Association, Darjeeling
and Dooars Sub-Committee.

While at Jalpaiguri yesterday attending the Annual Meeting of the Dooars Planters Association it was discovered that some dubiety existed as to whether the decisions of the conference held at Jalpaiguri on 15th August had been confirmed by the Calcutta agency houses. I informed the meeting that this confirmation was given in an Indian Tea Association circular, dated 3rd November, but I had no copy of the circular with me and none could be found on the Dooars Planters Association file. I understand from telephone message of this afternoon that copies of the proceedings of meeting held on 3rd November were duly sent to the Dooars Planters Association. As arranged, however, please despatch as quickly as possible a further supply of copies of the proceedings of above mentioned meeting also copies of circular No. 4-G., dated 8th November, which deals further with the same subject.

I would also ask you to circulate this letter to agency houses with a request that, if their managers have not all been advised to adhere to the new rules, this might still be done, late as it is. It is unfortunate that, following on the issue of Indian Tea Association circular, dated 3rd November, steps were not taken to issue from the Dooars Planters Association to members a memorandum embodying the concessions and new rules but it is possible that the above mentioned circular has gone astray in the post. At the same time I think it likely that agency houses without exception will have duly notified their managers and that there is no excuse for any enticement under offer of bonus being continued such as I found was rumoured at the meeting.

DOOARS LABOUR RULES : PROPOSED AMENDMENTS.

DOOARS PLANTERS' ASSOCIATION.

*Minutes of a meeting of the Special Sub-Committee for
Revision of Labour Rules, held at Mal on
Monday, the 20th November 1922.*

Mr. C. Bateman, *Chairman, D. P. A., in the Chair.*
 „ R. C. Linton, *representing the Dam-Dim Sub-district.*
 „ L. Drysdale, „ *Chalsa* „
 „ J. Thompson, „ *Nagrakuta* „
 „ K. D. Murray, „ *Dina-Toorsa* „
 „ E. R. Lloyd, „ *Toorsa-Jainti* „
 „ F. M. Graham, „ *Jainti-Sankos* „
 „ A. C. Sen, „ *Indian managed gardens.*

Mr. Lloyd attended in place of Lt.-Col. F. E. Wood, who was prevented by an accident from being present.

The following modifications of the rules were recommended :—

Rule 1. 'Liabilities'—as at present, but add—“ In the case of a Sirdar absconding with coolies, his liabilities shall also include any garden tools and implements taken by the absconders or the value thereof ”.

The liability for outfits is to be considered as included in 'Compensation' as defined in Rule 4.

Newly Recruited Coolie—means an employee who has been recruited outside the district within nine calendar months counting from the date of arrival in the district. For “*Nine*” substitute “*Eighteen*”.

Claim—means a declaration in writing that an employee or employees is or are defaulters accompanied by an authenticated detailed account of all liabilities Railway Fares paid for or in connection with recruitment and compensation claimed, and also showing the amount of pay (if any) due to such employee or employees for work done, provided that such claim shall be delivered within six calendar months. For “*six*” substitute “*twelve*”.

Rule 2 para. (iv) was discussed at length and it was agreed that no amendment was necessary.

Rule 4 'Compensation for newly recruited coolies'—It was agreed that in view of the greatly increased expense of recruiting coolies generally, and in particular from new sources of supply, the compensation of Rs. 10/- provided in the rules was inadequate.

The matter having been previously discussed in the Sub-districts either at meetings or informally, their opinions were put before the meeting by their representatives.

DAM-DIM—That compensation should be fixed at Rs. 100/- for all newly recruited coolies, or that compensation for coolies from new recruiting districts should be fixed at Rs. 100/- while Rs. 50/- might suffice for coolies from old recruiting districts such as Chota Nagpur and Chaibassa.

CHALSA—That compensation should be fixed at a sum not exceeding Rs. 70/- and that it should apply equally to coolies from all recruiting districts.

NAGRAKATA—That compensation should not exceed Rs. 50/- applicable equally to all coolies.

DINA-TOORSA—That sum of Rs. 50/- would be sufficient. Mr. Murray explained that some members of the Dina-Toorsa Sub-district had pressed for larger sums.

TOORSA-JAINTI—Compensation should be fixed at Rs. 100/- for all coolies.

JAINTI-SANKOS—That the compensation should be not less than Rs. 100/- for all coolies.

MR. SEN stated that the opinion of the Indian Managers was to the effect that a sum of Rs. 30/- should be the maximum recoverable as compensation. A large sum would discourage possible new subscribers to the Labour Rules, and might result in the withdrawal of some of the present Indian subscribers.

It was agreed that a sum of Rs. 75/- should be recommended as compensation to be recoverable on account of newly recruited coolies of all kinds, irrespective of the district whence they were recruited.

Mr. SEN agreed to make further representations to the Indian managed concerns pointing out that compensation had been increased in order to meet, if only in part, that increased cost of recruiting, and as a measure of protection to those who were trying to open new recruiting districts.

Beegha work—No subscriber shall employ on beegha work coolies living and housed on another subscribers' garden.

Penalty—For an offence under this rule a maximum sum of Rupees fifty for each working coolie was discussed, and it was agreed that the imposition of penalties was undesirable, and that the following clause of Rule 4 as quoted covered the case for Dooars gardens.

Rule 4 clause 2—"Should A find that coolies living and housed on his garden estate are undertaking any work within the boundaries of B's estate, he shall have the right to notify B by registered post or by messenger, and B forthwith on receipt of such notice, and after due identification by A's nominee, shall stop the work of such coolies. If such work be not stopped forthwith A shall have the right to refer the question to the tribunal of Arbitration under these rules for an award of damage. In any event A shall forthwith send a record of any such case to the Secretary of the Dooars Planters' Association."

Mr. Lloyd urged that it was most desirable that all new gardens opened by managing agents, already subscribers to the Labour Rules, in the vicinity of other subscribers' gardens, should at once become members of the Dooars Planters' Association and subscribe to the Rules.

Mr. Lloyd's suggestion was unanimously approved and it was agreed that this subject should be placed on the agenda of the next meeting of the General Committee for discussion.

With a vote of thanks to the Chair, the meeting closed.

OLIVER McCUTCHEON,

Secretary.

C. BATEMAN,

Chairman.

INDIAN TEA ASSOCIATION.

Calcutta, 19th December 1922.

*A MEETING OF REPRESENTATIVES OF AGENCY
HOUSES WITH INTERESTS IN THE DOOARS
was held this day.*

PRESENT:

MR. J. LENNOX, <i>Chairman</i>	...	Messrs. Duncan Bros. & Co.
„ J. A. C. MUNRO	...	„ James Finlay & Co., Ltd.
„ T. C. CRAWFORD, M.L.C.	...	„ Williamson, Magor & Co.
„ E. R. COLMAN	...	„ McLeod & Co.
„ R. A. TOWLER	...	„ Shaw, Wallace & Co.
„ R. B. LAGDEN	...	„ Octavius Steel & Co.
„ J. A. MACBEAN	...	„ Jardine, Skinner & Co.
„ G. MACKRELL	...	„ Davenport & Co.
„ R. BAKER	...	„ Macneill & Co.
„ J. M. DAVENPORT	...	„ Begg Dunlop & Co., Ltd.
„ A. S. MACALISTER	...	„ W. S. Cresswell & Co.
„ H. R. HENDERSON	...	„ Gillanders Arbuthnot & Co.
„ C. D. INGLIS	...	
„ A. PERCY BROWN	..	

The meeting was held to consider certain questions in connection with labour, and the first of these related to the *Dooars Labour Rules*. A special Sub-Committee had been appointed by the Dooars Planters Association for the purpose of examining the rules and considering the revision of these, and the minutes of a meeting of this Sub-Committee, held on 20th November, had been circulated to agency houses for consideration. The Chairman now suggested that the various proposals made by the Sub-Committee should be examined and discussed in succession and this was agreed to by the meeting; he explained that the proposals would similarly be considered by the Committee of the Dooars Planters Association, and that eventually such recommendations as might be decided on would be placed before the signatories of the labour rule for acceptance.

A copy of the labour rules is attached hereto for reference in connection with the proposals of the special Sub-Committee—Appendix A.

Rule 1. Liabilities.—The Sub-Committee suggested the following addition to the definition of “Liabilities” in this rule:—

In the case of a sirdar absconding with coolies, his liabilities shall also include any garden tools and implements taken by the absconders or the value thereof.

And it was also proposed that the following note should be added to the definition :—

Note.—The liability for outfits is to be considered as included in " Compensation " as defined in rule 4.

The meeting was of opinion that these proposals might be accepted.

Newly recruited coolie.—A newly recruited coolie is defined; in the rules, to mean an employé who has been recruited outside the Doors within nine calendar months counting from the date of arrival in the district. The Sub-Committee proposed that the period should be *eighteen* months instead of nine.

The meeting agreed to this suggestion.

Claim.—It is provided that a claim shall be delivered within six calendar months of the date of arrival of the employé on the garden on which he is found, and the Sub-Committee proposed that the period should be *twelve* instead of six months.

The meeting approved of this proposal.

Rule 4. Compensation.—The Sub-Committee were of opinion that, in view of the greatly increased expense of recruiting coolies generally, and in particular from new sources of supply, the compensation of Rs. 10 provided was inadequate. They had before them, when discussing the matter, the views of the sub-districts; these were all of opinion that the amount should be increased and in one case the suggestion was made that different scales might be provided according to the district from which the coolies were recruited. The Sub-Committee, however, had agreed that a sum of Rs. 75 should be recommended as compensation to be recoverable on account of newly recruited coolies of all kinds, irrespective of the district whence these were recruited. In this connection it was noted that Mr. A. C. Sen, a member of the Sub-Committee representing Indian managed gardens, had expressed the opinion of these that a sum of Rs. 30 should be the maximum recoverable; and he had indicated that a large sum might possibly discourage new subscribers and might result in the withdrawal of some of the present Indian subscribers. But in view of the decision of the Sub-Committee he had agreed to make further representations to Indian managed concerns on the subject.

The meeting discussed the proposal at some length. The sum of Rs. 75 suggested by the Sub-Committee was generally approved, but the meeting was of opinion that, if a reduction to Rs. 50 would be accepted by Indian managed concerns, by way of compromise, it might be desirable to meet them to this extent. The question was also raised whether a difference might be made in the case of the

hill coolie. Admittedly it would be difficult to distinguish accurately between plains coolies recruited from different districts, but there was no such difficulty in distinguishing plains coolies from hill coolies; and it was suggested that, as the latter were less expensive to recruit, Rs. 30 might be sufficient in their case. It was decided to ask the Dooars Planters Association to consider this point.

Beegha Work.—The Sub-Committee had considered a proposal to insert, in rule 4, a clause to the following effect :—“ No subscriber shall employ on beegha work coolies living and housed on another subscriber's garden ”, and to provide a penalty of a maximum sum of Rs. 50. They had agreed, however, that the imposition of penalties was undesirable and that the second paragraph of rule 4 covered the case for Dooars gardens.

The meeting discussed this point. While they recognised the force of the argument that the point was already covered in the paragraph mentioned, they were inclined to think it would be advantageous to insert a provision such as that proposed—i.e., “ no subscriber shall employ on beegha work coolies living and housed on another subscriber's garden ”—at the commencement of the second paragraph so that the paragraph would read as follows :—

“ No subscriber shall employ on beegha work coolies living and housed on another subscriber's garden. Should A find that coolies living and housed on his garden estate are undertaking any work within the boundaries of B's estate, he shall have the right to notify B by registered post or by messenger, and B forthwith on receipt of such notice, and after the identification by A's nominee shall stop the work of such coolies. If such work be not stopped forthwith A shall have the right to refer the question to the Tribunal of Arbitration under these rules for an award of damages. In any event A shall forthwith send a record of any such case to the Secretary of the Dooars Planters Association.”

General.—At the meeting of the Sub-Committee it was noted that Mr. E. R. Lloyd had urged that all new gardens opened by managing agents, already subscribers to the rules, in the vicinity of other subscribers' gardens, should at once become members of the Dooars Planters Association and subscribe to the rules. This proposal had been unanimously approved by the Sub-Committee, and it had been arranged that the point should be referred to the Committee of the Dooars Planters Associations for discussion.

The meeting noted this suggestion and the action which was to be taken on it. They directed that enquiry should be made as to the result of the discussion on it by the Committee of the Dooars Association.

Concessions to labour in the Dooars.—There is attached hereto for reference—Appendix B—copy of circular No. 4-G., dated 8th November issued by the Darjeeling and Dooars Sub-Committee to agency houses. The Sub-Committee now had before them the replies received from agency houses, from which it appeared that opinions generally favoured acceptance of the suggestions made in the circular. Several replies were still, however, outstanding, and the receipt of these was to be awaited.

Position of recruitment.—A short general discussion took place on several matters in connection with recruitment for the Dooars, and the meeting thereafter terminated.

D. K. CUNNISON,

Assistant Secretary.

J. LENNOX,

Chairman.

APPENDIX A

Memorandum of Agreement in connection with the ENTICEMENT OF LABOUR FROM TEA ESTATES IN THE DOOARS.

These Rules may be subscribed to by any member of the Indian Tea Association or the Dooars Planters Association and the several Companies or persons whose names appear as Signatories hereto mutually agree to be bound by and to observe the following rules and regulations which are aimed at discouraging and preventing the enticement harbouring detention or employment of labour without the consent of the Company or person for or by whom such labour has been imported, recruited, or employed :—

1. For the purposes of these Rules, the Manager or Acting Manager or any Assistant whose name has been notified in writing to the Secretary of the Dooars Planters Association as being a person duly authorised to settle claims, shall represent the garden.

‘**Defaulter**’ means an employé who has absconded from a garden without meeting his liabilities, or a Recruiter or Sirdar employed by one Garden, or a Coolie recruited for one Garden, and who has proceeded to another Garden without reporting at the first.

‘**Liabilities**’ means all advances made by the Garden or Sirdar, or their Recruiting Agents, but shall not include liability for outfits provided at the recruiting centres, or for shop Bills incurred on the garden.

‘**Sirdar**’ means an employé whose name as such is on the books of the garden.

‘**Newly Recruited Coolie**’ means an employé who has been recruited outside the Dooars within nine calendar months counting from the date of arrival in the District.

'Recruiter' means (a) an employé who being engaged by a Garden to recruit coolies outside the Dooars District, and whether in receipt of an advance from the Garden or not, shall have been in the continuous employment of that garden in any capacity for at least 3 months before the date of such engagement and (b) an employé engaged outside the Dooars District to recruit coolies.

Provided that in neither case shall the employé be a Defaulter, and in all cases the engagement to recruit shall be evidenced by an authority in writing from the Garden engaging such employé.

Provided that when a garden has satisfied a claim against a defaulter or has obtained the permission in writing of a coolie's previous employer, an employé may be engaged as a recruiter when he has been resident upon the estate for less than the three months specified above.

'Claim' means a declaration in writing that an employé or employés is or are defaulters accompanied by an authenticated detailed account of all liabilities Railway Fares paid for or in connection with recruitment and compensation claimed, and also showing the amount of pay (if any) due to such employé or employés for work done, provided that such claim shall be delivered within six calendar months of the date of arrival of such employé or employés on the garden on which they are found and in case of Recruiters and Sirdars within six calendar months from the time when it becomes known that they are in the employ of any particular Garden in whose employ they may be at the time the claim arises.

'A' denotes the garden making a claim, 'B' the garden receiving a claim; both 'A' and 'B' being members of the Indian Tea Association or the Dooars Planters Association who shall have subscribed to these Rules.

2. Defaulter absconding.—If a defaulter leaves A's garden and goes to B's garden, B on receiving a claim from A within the time provided above shall, within 3 days of receipt of such claim, either :—

- (1) Accept liability for the claim, or
- (2) Turn such defaulters out of the garden and at once give notice that he has done so by registered post, or
- (3) In the event of defaulters disputing such claims, shall declare in writing full particulars of defaulters' objections item by item and ask for further information.

(i) *Substantiating claims.*—A on receipt of objections to this claim shall, within eight days thereof, substantiate his claim in writing to B and give in writing the details and information asked for therein by B.

(ii) *Settlement of claims.*—A having substantiated his claim, may call upon B to pay, or to turn out the defaulters in the presence of A's representative, if so requested. B shall either pay the claim, or turn out as the case may be within 3 days from receipt of A's demand.

(iii) *Sirdar absconding.*—In the case of a sirdar absconding with defaulters, the sirdar and defaulters shall be treated collectively.

(iv) *Turning out defaulters.*—Should a defaulter, who has been turned out in lieu of settlement of claim, be found on the same garden within three months from the date of the written notice that such defaulter has been turned out, that garden shall be responsible for liabilities, Railway Fares and compensation comprised in the claim, without the option of turning out, provided that A shall advise B within 14 days from the date of receipt of the written notice aforesaid that such defaulter has not returned to A's garden and that such liabilities shall not exceed Rs. 50/- per adult, *exclusive of Railway Fares and compensation.*

3. **Recruiter.**—Should a recruiter employed by A fail to return to A's garden, and proceed to a garden under the management of B, with or without coolies, A may declare such recruiter a defaulter and may make a claim for such defaulter and his coolies collectively under Rules 2 and 4 as provided for.

Note.—In application of the foregoing Rule, it should be clearly understood that a recruiter's liabilities do not necessarily end with the coolies he actually has with him.

4. **Compensation.**—Compensation shall be recoverable by A at the rate of Rs. 10 for every newly recruited adult coolie who has absconded from his garden and is found on B's garden, within six calendar months from date of the absconder's arrival there or in the case of a recruiter, within six calendar months of his arrival in the Dooars.

Note.—Under this rule compensation is payable on a Recruiter who has been despatched by A to a Recruiting District but who goes or returns to B's garden as a newly recruited coolie under a Recruiter from B's estates.

Should A find that coolies living and housed on his garden estate are undertaking any work within the boundaries of B's estate he shall have the right to notify B by registered post or by messenger, and B forthwith on receipt of such notice, and after due identification by A's nominee, shall stop the work of such coolies. If such work be not stopped forthwith A shall have the right to refer the question to the Tribunal of Arbitration under these Rules for an

award of damages. In any event A shall forthwith send a record of any such case to the Secretary of the Dooars Planters Association.

Note.—Members are at liberty to employ coolies living on basteo land and not the property of any other garden.

5. Objection to a claim, and substantiated claims, and advice under Sub-section (iv) of Rule 2, may be sent through the post; and the date, on which in ordinary course such notices should have reached the addressee shall be considered the date of service.

6. **Arbitration**—All disputes provided for in these rules and any dispute touching the true intent, meaning or construction or the application or the incidents or consequences of these Rules or the relative or respective rights or liabilities of any person or persons affected thereby or otherwise in relation to the premises shall if not otherwise adjusted be referred to two disinterested persons or if they disagree then to an Umpire to be appointed in manner hereafter mentioned and the decision of such Arbitrators or in case of difference of such Umpire shall be final, and the following provisions shall apply to such reference :—

- (1) An arbitrator shall not be deemed to have been appointed unless he shall have signified in writing his willingness to act as arbitrator.
- (2) Either of the parties concerned may by notice in writing require the other of them to refer the question or dispute to arbitration. The party giving such notice shall therein state the name and address of the arbitrator appointed by him. The party receiving such notice shall appoint an arbitrator and intimate in writing the name and address of such arbitrator to the arbitrator appointed by the party giving such notice. If the party receiving such notice shall for 10 days after the receipt thereof neglect or refuse to appoint an arbitrator and to intimate the name and address of such arbitrator in manner aforesaid, the party giving such notice may report the matter to the Committee of the Dooars Planters Association who shall thereupon appoint an arbitrator on behalf of the second party to the reference, and the arbitrator so appointed shall have the like powers to act as if he had been appointed by such party.
- (3) In case an arbitrator who shall have been appointed shall die or neglect or refuse or become incapable to act as arbitrator before an award shall have been made as to the matter referred, the surviving or continuing arbitrator shall report the fact of such death, neglects refusal or incapacity to the Committee of the Dooars,

Planters Association who shall thereupon appoint some other person to be arbitrator in the place of the arbitrator so dying, neglecting or refusing or becoming incapable to act, and the arbitrator so appointed shall have the same powers and authority as the arbitrator in whose place he shall have been appointed.

- (4) Before entering on the business of the reference, the arbitrators shall appoint an Umpire to act in the reference. In case the arbitrators who shall be appointed shall not appoint an Umpire before entering on the business of the reference, or in the event of an Umpire appointed by them dying or neglecting or refusing or becoming incapable to act as Umpire before an award shall have been made as to the matter referred, the arbitrators shall report the matter to the Committee of the Dooars Planters Association and the Committee shall thereupon appoint an Umpire who shall have the like power to act as if he had been appointed an Umpire by the Arbitrators before entering on the business of the reference.
- (5) Superintendents or Managers of Tea Estates in the Dooars District whose Gardens are Signatories to this Agreement shall be the only persons eligible to act as Arbitrators or Umpires.
- (6) The Arbitrators shall make their award in writing within three weeks after entering on the business of the reference or on or before any later date to which the Arbitrators by any writing signed by them may from time to time enlarge the time for making their award, and the Umpire shall make his award within three weeks after the original or extended time for making the award of the Arbitrators shall have expired, or on or before any later date to which the Umpire may from time to time enlarge the time for making his award.
- (7) In all cases of arbitration, the person in whose favour the award is made shall so soon as possible after obtaining the same send a copy thereof to the Secretary of the Dooars Planters Association.
- (8) Arbitrators shall each receive a fee of Rs. 32 and an Umpire shall receive a fee of Rs. 64 for acting in the business of the reference. The fees of the Arbitrators and Umpire, except as to the amount thereof, and all travelling and other expenses incurred or paid by the Arbitrators or Umpire, shall be in the discretion of the Arbitrators or Umpire, who may direct to and

by whom such fees and expenses or any part thereof shall be paid.

(9) The award which shall be made by the arbitrators or umpire shall be final and binding upon the parties to the reference respectively.

(10) Neither of the parties to the reference shall make any objection to the award of the arbitrators or umpire by reason or on account of any technical or legal defect therein or any informality, omission, delay or error of proceeding in or about the same or in relation thereto or on any pretence, suggestion, charge or allegation of collusion or confederacy or on any similar or other ground.

7. These Rules shall be binding on members of the Indian Tea Association and the Dooars Planters' Association who shall subscribe the same in the like manner and to the same extent as the Rules of the Associations are binding on such members, save that if any member of the Associations who shall have subscribed these Rules shall be desirous of withdrawing from his submission thereto, he shall be at liberty so to withdraw on giving to the Darjeeling and Dooars Sub-Committee of the Indian Tea Association six calendar months' notice of his intention so to do.

Signed by.....

On behalf of.....

Date of Signature.....

APPENDIX B.

From Indian Tea Association, to All Agency Houses interested in the Dooars.

Circular No. 4-G.—CALCUTTA, 8th November 1922.

Concessions to labour in the Dooars.

In continuation of my circular No. 3-G., dated 18th September 1922, enclosing a copy of the proceedings of the conference of various interests involved, in connection with the above subject, which was held at Jalpaiguri on 15th August, I am directed to intimate that replies to that circular have been received from all members interested and all are prepared to abide by the decision of the conference.

In connection with efforts now being made to recruit labour from new fields the attention of the Sub-Committee has been drawn to the grave and imminent danger of abuses being introduced by uncontrolled recruiting. Large bonuses are not only being offered indiscriminately but undesirable practices being reverted to.

A meeting of the Sub-Committee was consequently held on Friday 3rd instant and the following arrangement was recommended for the consideration of members :—

That in cases of initial recruiting for gardens in the Dooars, i.e., where it is necessary to establish new connections which after their formation would be used for sirdari recruiting the following should be adopted as the maximum rates of bonus to be paid to the middleman in the case of new coolies recruited by agents as opposed to coolies recruited by sirdars. For coolies recruited in the Central Provinces and other plains districts the maximum bonus to be Rs. 20 per head and for coolies recruited in this way from the hill tracts of Madras the maximum bonus to be Rs. 30 per head.

Further the Sub-Committee think that any bonus paid to the Supervising Agent should be limited to Rs. 2 per coolie recruited.

The matter of bonus to the sirdar in the case of *bona fide* sirdari recruiting was discussed but in view of the decision arrived at in conference at Jalpaiguri it was agreed to make no recommendation meantime.

In the matter of clothing and other such expenditure upon new coolies the Sub-Committee consider that this should not exceed the standard adopted by the Tea Districts Labour Association.

Members are requested to let the Sub-Committee have their views on these proposals as early as possible after which a general meeting will be called to consider the whole question. In the meantime the Sub-Committee ask for the support of all members in the matter of keeping recruiting free from abuses.

From Indian Tea Association, to Dooars Planters' Association.

No. 1-G.—CALCUTTA, 5th January 1923.

Proposed amendment of the Dooars Labour Rules.

I am directed by the Sub-Committee to send you for information copy of the proceedings of a meeting of representatives of Dooars Agency Houses held here on 19th December to discuss the

above matter. I am to draw your attention to the views expressed at the meeting and to say that the Sub-Committee will be glad to learn in due course the views of your Committee on the proposals put forward by the special Sub-Committee of your Association.

2. In particular I am to invite consideration of the proposals in connection with rule No. 4. The first of these is to the effect that, if a reduction from the proposed sum of Rs. 75 to Rs. 50 as the maximum compensation would be acceptable to Indian concerns, it might be desirable, by way of compromise, to meet them to this extent. There is also the question whether it is expedient to introduce a distinction as between hills coolies and plains coolies, and to provide for the compensation in the case of the former being only Rs. 30 as compared with Rs. 75 for the latter, who are admittedly more expensive to recruit.

3. With regard to Beegha work you will notice that the meeting were inclined to think it would be of advantage to commence the second paragraph of rule 4 with the sentence:—"No subscriber shall employ on beegha work coolies living and housed on another subscriber's garden". The view expressed was that, while it is true the second paragraph may be considered to cover the case of Dooars gardens, it is desirable to make specific reference to this point. The Sub-Committee will be glad to know the view of your Committee on the matter.

4. The Sub-Committee will also be glad to learn in due course the view of your Committee on the proposal of Mr. E. R. Lloyd, to which reference is made in the proceedings of the meeting of your special Sub-Committee held on 20th November.

**From Dooars Planters' Association, to Indian
Tea Association, (DARJEELING AND DOOARS
SUB-COMMITTEE.)**

No. 23-356.—JALPAIGURI, 7th February 1923.

I am enclosing for the approval of the Darjeeling and Dooars Sub-Committee a draft copy of the alterations to the Dooars Labour Rules as passed at the Annual General Meeting of this Association. I should be much obliged if you would let me know by the earliest possible date whether the proposed alterations meet with approval of the parties interested. This Association is anxious that the new rules should be brought into force as soon as possible and in the event of these alterations meeting with approval I would be much obliged if you could arrange for the necessary number of copies to be printed.

I shall have much pleasure in calling at your office on Monday next the 12th instant in connection with this matter.

DOOARS LABOUR RULES.

*Amendments accepted at the Annual General Meeting of the
Dooars Planters' Association, held in Jalpaiguri, on the
17th January 1923.*

PRESENT RULES.

'Liabilities' means all advances made by the garden or sirdar, or their recruiting agents, but shall not include liability for outfits provided at the recruiting centres, or for shop bills incurred on the garden.

'Newly Recruited Coolie' means an employé who has been recruited outside the Dooars within *nine* calendar months counting from the date of arrival in the district.

'Claim' means a declaration in writing that an employé or employées is or are defaulters accompanied by an authenticated detailed account of all liabilities railway fares paid for or in connection with recruitment and compensation claimed, and also showing the amount of pay (if any) due to such employé or employées for work done, provided that such claim shall be delivered within *six* calendar months of the date of arrival of such employé or employées on the garden on which they are found and in case of

AMENDMENTS.

'Liabilities' means all advances made by the garden or sirdar, or their recruiting agents, but shall not include liability for outfits provided at the recruiting centres, or for shop bills incurred on the garden.

In case of a sirdar absconding with coolies, his liabilities shall also include any garden tools and implements taken by the absconders, or the value thereof.

Note.—The liability for outfits is to be considered as included in 'Compensation' as defined in Rule 4.

'Newly Recruited Coolie' means an employé, who has been recruited outside the Dooars within *eighteen* calendar months, counting from the date of arrival in the district.

'Claim' means a declaration in writing that an employé or employées is or are defaulters accompanied by an authenticated detailed account of all liabilities railway fares paid for or in connection with recruitment and compensation claimed, and also showing the amount of pay (if any) due to such employé or employées for work done, provided that such claim shall be delivered within *twelve* calendar months of the date of arrival of such employé or employées on the garden on which they are found

PRESENT RULES.

recruiters and sirdars within *six* calendar months from the time when it becomes known that they are in the employ of any particular garden in whose employ they may be at the time the claim arises.

'A' denotes the garden making a claim, 'B' the garden receiving a claim; both 'A' and 'B' being members of the Indian Tea Association or the Dooars Planters' Association who shall have subscribed to these Rules.

4. Compensation.—Compensation shall be recoverable by 'A' at the rate of Rs. 10 for every newly recruited adult coolie, who has absconded from his garden and is found on B's garden within *six* calendar months from date of the absconder's arrival there, or in the case of a recruiter within *six* calendar months of his arrival in the Dooars.

AMENDMENTS.

and in case of recruiters and sirdars within *twelve* calendar months from the time when it becomes known that they are in the employ of any particular garden in whose employ they may be at the time the claim arises.

'A' denotes the garden making a claim, 'B' the garden receiving a claim; both 'A' and 'B' being members of the Indian Tea Association or the Dooars Planters' Association who shall have subscribed to these Rules.

4. Compensation.—Compensation shall be recoverable by A at the rate specified below for every newly recruited adult coolie, who has absconded from his garden and is found on B's garden, within *twelve* calendar months from the date of the absconder's arrival there, or in the case of a recruiter, within *twelve* calendar months of his arrival in the Dooars.

For each adult coolie recruited from the old Recruiting Districts and for each adult coolie recruited from the Himalyan Hill districts Rs. 30.

For each adult coolie recruited from the new Recruiting Districts Rs. 75.

The old Recruiting Districts shall consist of:—

- (i) The Province of Bihar and Orissa.

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AMENDMENTS.

- (ii) The Orissa Feudatory States comprising—

Group I—Patna, Kalahandi, Sonpur, Bamra, Baira-khol.

„ II—Gangpur, Bonai.

„ III—Maurbhaj, Keonjhar, Dhenkanal, Band, Khandpara, Das-palla, Nayagarh, Talcher, Nilgiri, Hindol, Ath-mallik, Ranpur, Narasingpur, Athgarh, Pal-Lahera, Baramb, Tigiria and Jashpur.

- (iii) The Gorakhpur and Benares Divisions in the United Provinces.

The New Recruiting Districts— All other places.

Note.—The areas defined and the rates fixed for compensation shall be subject to revision. This question shall be brought up at the Annual General Meeting of the Dooars Planters' Association and any changes proposed and carried at that meeting will apply to all coolies, who shall have arrived in the Dooars on and after the first day of the month in which the meeting is held, i.e. the 1st January.

Should A find that coolies living and housed on his garden estate are undertaking any work within the boundaries of B's estate he shall have the right to notify B by registered post or by messenger, and B forthwith on

No subscriber shall employ on beegha work coolies living and housed on another subscriber's garden. Should A find that coolies living and housed on his garden estate are undertaking any work within the boundaries

PRESENT RULES.

receipt of such notice, and after due identification by A's nominee, shall stop the work of such coolies. If, such work be not stopped forthwith A shall have the right to refer the question to the Tribunal of Arbitration under these Rules for an award of damages. In any event A shall forthwith send a record of any such case to the Secretary of the Dooars Planters' Association.

AMENDMENTS.

of B's estate, he shall have the right to notify B by registered post or by messenger, and B forthwith on receipt of such notice, and after due identification by A's nominee, shall stop the work of such coolies. If such work be not stopped forthwith A shall have the right to refer the question to the Tribunal of Arbitration under these Rules for an award of damages. In any event A shall forthwith send a record of any such case to the Secretary of the Dooars Planters' Association.

From Indian Tea Association, to all Signatories to the Dooars Labour Rules.

Circular No. 4-G.—CALCUTTA, 24th February 1923.

Dooars Labour Rules : Proposed Amendment.

As you are no doubt aware, proposals have recently been under consideration by the Dooars Planters' Association, and by the Sub-Committee, with a view to the amendment of the Dooars Labour Rules in order to make them more suitable to existing circumstances, and I am now directed to send to you, for consideration, a note of amendments accepted at the Annual General Meeting of the Dooars Planters' Association, held on 17th January. These have been approved by the Sub-Committee, who will now be glad to learn whether signatories to the labour rules approve of the amendments being adopted. In forwarding the proposed amendments the Dooars Planters' Association explain that it is desired that the rules, as amended, should be brought into effect as soon as possible and the Sub-Committee hope that you will kindly inform them on the attached form, *at an early date*, whether you approve of the proposals. Should these be generally accepted by signatories, fresh agreements will be issued for signature.

2. To facilitate consideration of the matter I am directed to attach also a copy of the rules, giving in italics effect to the amendments proposed.

3. I am to invite your attention also to the attached copy of the proceedings of a conference between representatives of the Dooars agency houses and the Committee of the Dooars Planters' Association held at Jalpaiguri on 15th August 1922.

Form referred to.

Calcutta, February 1923.

THE SECRETARY,

INDIAN TEA ASSOCIATION,

DARJEELING AND DOOARS SUB-COMMITTEE.

DEAR SIR,

Dooars Labour Rules—Proposed amendment.

In reply to your Circular No. 4-G, dated 24th February 1923, we beg to inform you that, on behalf of the concerns in whose name we have signed the labour rules, we approve of the proposed amendments and are prepared to sign new rules giving effect to them.

[Proposed amendments are shown in italics.]

These Rules may be subscribed to by any member of the Indian Tea Association or the Dooars Planters Association and the several Companies or persons whose names appear as Signatories hereto mutually agree to be bound by and to observe the following rules and regulations which are aimed at discouraging and preventing the enticement harbouring detention or employment of labour without the consent of the Company or person for or by whom such labour has been imported, recruited or employed :—

1. For the purposes of these Rules, the Manager or Acting Manager or any Assistant whose name has been notified in writing to the Secretary of the Dooars Planters' Association as being a person duly authorised to settle claims, shall represent the garden.

'**Defaulter**' means an employé who has absconded from a garden without meeting his liabilities, or a Recruiter or Sirdar employed by one Garden, or a Coolie recruited for one Garden, and who has proceeded to another Garden without reporting at the first.

'**Liabilities**' means all advances made by the garden or sirdar, or their recruiting agents, but shall not include liability for outfits provided at the recruiting centres, or for shop bills incurred on the garden.

In case of a sirdar absconding with coolies, his liabilities shall also include any garden tools and implements taken by the absconders, or the value thereof.

Note.—The liability for outfits is to be considered as included in 'Compensation' as defined in Rule 4.

'Sirdar' means an employé whose name as such is on the books of the garden.

'Newly Recruited Coolies' means an employé, who has been recruited outside the Dooars within *eighteen* calendar months, counting from the date of arrival in the district.

'Recruiter' means (a) an employé who being engaged by a Garden to recruit coolies outside the Dooars District, and whether in receipt of an advance from the Garden or not, shall have been in the continuous employment of that garden in any capacity for at least 3 months before the date of such engagement and (b) and employé engaged outside the Dooars District to recruit coolies.

Provided that in neither case shall the employé be a defaulter, and in all cases the engagement to recruit shall be evidenced by an authority in writing from the Garden engaging such employé.

Provided that when a garden has satisfied a claim against a defaulter, or has obtained the permission in writing of a coolies previous employer, an employé may be engaged as a recruiter when he has been resident upon the estate for less than three months specified above.

'Claim' means a declaration in writing that an employé or employés is or are defaulters accompanied by an authenticated detailed account of all liabilities railway fares paid for or in connection with recruitment and compensation claimed, and also showing he amount of pay (if any) due to such employé or employés for work done provided that such claim shall be delivered within *twelve* calendar months of the date of arrival of such employé or employés on the garden on which they are found and in case of recruiters and sirdars within *twelve* calendar months from the time when it becomes known that they are in the employ of any particular garden in whose employ they may be at the time the claim arises.

'A' denotes the garden making a claim, 'B' the garden receiving a claim; both 'A' and 'B', being members of the Indian Tea Association or the Dooars Planters' Association who shall have subscribed to these Rules.

2. **Defaulter absconding.**—If a defaulter leaves A's garden and goes to B's garden, B on receiving a claim from A within the time provided above shall, within 3 days of receipt of such claim either:—

(1) Accept liability for the claim, or

(2) Turn such defaulters out of the garden and at once give notice that he has done so by registered post, or

(3) In the event of defaulters disputing such claims, shall declare in writing full particulars of defaulter's objections item by item and ask for further information.

(i) **SUBSTANTIATING CLAIMS.**—A on receipt of objections to this claim shall, within eight days thereof, substantiate his claim in writing to B and give in writing the details and information asked for therein by B.

(ii) **SETTLEMENT OF CLAIMS.**—A having substantiated his claim may call upon B to pay, or to turn out the defaulters in the presence of A's representative, if so requested. B shall either pay the claim, or turn out as the case may be within 3 days from receipt of A's demand.

(iii) **SIRDAR ABSCONDING.**—In the case of a sirdar absconding with defaulters, the sirdar and defaulters shall be treated collectively.

(iv) **TURNING OUT DEFAULTERS.**—Should a defaulter, who has been turned out in lieu of settlement of claim, be found on the same garden within three months from the date of the written notice that such defaulter has been turned out, that garden shall be responsible for liabilities, Railway Fares and compensation comprised in the claim, without the option of turning out, provided that A shall advise B within 14 days from the date of receipt of the written notice aforesaid that such defaulter has not returned to A's garden and that such liabilities shall not exceed Rs. 50 per adult, exclusive of Railway Fares and compensation.

3. Recruiter.—Should a recruiter employed by A fail to return to A's garden proceed to a garden under the management of B, with or without coolies, A may declare such recruiter a *defaulter* and may make a claim for such defaulter and his coolies collectively under rules 2 and 4 as provided for.

NOTE.—In application of the foregoing Rule, it should be clearly understood that a recruiter's liabilities do not necessarily and with the coolies he actually has with him.

4. Compensation.—Compensation shall be recoverable by A at the rate *specified below* for every newly recruited adult coolie, who has absconded from his garden and is found on B's garden, within *twelve* calendar months from the date of the absconder's arrival there or in the case of a recruiter, within *twelve* calendar months of his arrival in the Dooars.

NOTE.—Under this rule compensation is payable on a recruiter who has been despatched by A to a Recruiting District but who goes or returns to B's garden as a newly recruited coolie under a recruiter from B's estates.

For each adult coolie recruited from the old Recruiting Districts and for each adult coolie recruited from the Himalyan Hills districts Rs. 30.

For each adult coolie recruited from the new Recruiting Districts Rs. 75.

The old Recruiting Districts shall consist of :—

- (i) The Province of Bihar and Orissa.*
- (ii) The Orissa Feudatory States comprising—*
 - Group I—Patna, Kalahandi, Sonpur, Bamra, Baisakhhol.*
 - „ II—Gangpur, Bonai.*
 - „ III—Maurbhanj, Keonjhar, Dhenkanal, Band, Khandpara, Daspalla, Nayagarh, Talcher, Nilgiri, Hindol, Athmallik, Ranpur, Narasingpur, Athgarh, Pal-Lahera, Baramb, Tigiria and Jashpur.*
- (iii) The Gorakhpur and Benares Divisions in the United Provinces.*

The New Recruiting Districts—All other places.

NOTE.—The areas defined and the rates fixed for compensation shall be subject to revision. This question shall be brought up at the Annual General Meeting of the Dooars Planters' Association and any changes proposed and carried at that meeting will apply to all coolies, who shall have arrived in the Dooars on and after the first day of the month in which the meeting is held, i.e. the 1st January.

No subscriber shall employ on beegha work coolies living and housed on another subscriber's garden. Should A find that coolies living and housed on his garden estate are undertaking any work within the boundaries of B's estate, he shall have the right to notify B by registered post or by messenger, and B forthwith on receipt of such notice, and after the identification by A's nominee, shall stop the work of such coolies. If such work be not stopped forthwith A shall have the right to refer the question to the Tribunal of Arbitration under these Rules for an award of damages. In any event A shall forthwith send a record of any such case to the Secretary of the Dooars Planters' Association.

NOTE.—Members are at liberty to employ coolies living on bustee land not the property of any other garden.

5. Objection.—*To a claim, and substantiated claims, and advise under sub-section (iv) of Rule 2, may be sent through the post; and the date on which in ordinary course such notices should have reached the addressee shall be considered the date of service.*

6. Arbitration.—All disputes provided for in these rules and any dispute touching the true intent meaning or construction or the application or the incidents or consequences of these Rules or the relative or respective rights or liabilities of any person or persons affected thereby or otherwise in relation to the premises shall if not otherwise adjusted be referred to two disinterested persons or if they disagree then to an umpire to be appointed in manner hereafter mentioned and the decision of such Arbitrators or in case of difference of such Umpire shall be final, and the following provisions shall apply to such reference:—

- (1) An arbitrator shall not be deemed to have been appointed unless he shall have signified in writing his willingness to act as arbitrator.
- (2) Either of the parties concerned may by notice in writing require the other of them to refer the question or dispute to arbitration. The party giving such notice shall therein state the name and address of the arbitrator appointed by him. The party receiving such notice shall appoint an arbitrator and intimate in writing the name and address of such arbitrator to the arbitrator appointed by the party giving such notice. If the party receiving such notice shall for 10 days after the receipt thereof neglect or refuse to appoint an arbitrator and to intimate the name and address of such arbitrator in manner aforesaid, the party giving such notice may report the matter to the Committee of the Dooars Planters' Association who shall thereupon appoint an arbitrator on behalf on the second party to the reference, and the arbitrator so appointed shall have the like powers to act as if he had been appointed by such party.
- (3) In case an arbitrator who shall have been appointed shall die or neglect or refuse or become incapable to act as arbitrator before an award shall have been made as to the matter referred the surviving or continuing arbitrator shall report the fact of such death, neglect, refusal or incapacity to the Committee of the Dooars Planters' Association who shall thereupon appoint some other person to be arbitrator in the place of the arbitrator so dying, neglecting or refusing or becoming incapable to act, and the arbitrator so appointed shall have the same powers and authority as the arbitrator in whose place he shall have been appointed.
- (4) Before entering on the business of the reference, the arbitrators shall appoint an umpire to act in the reference. In case the arbitrators who shall be appointed shall not appoint an umpire before entering on the business of the reference, or in the event of an

umpire appointed by them dying or neglecting or refusing or becoming incapable to act as umpire before an award shall have been made as to the matter referred, the arbitrators shall report the matter to the Committee of the Dooars Planters' Association and the Committee shall thereupon appoint an umpire who shall have the like power to act as if he had been appointed an umpire by the arbitrators before entering on the business of the reference.

- (5) Superintendents or Managers of Tea Estate in the Dooars District whose Gardens are Signatories to this Agreement shall be the only persons eligible to act as Arbitrators or Umpires.
- (6) The arbitrators shall make their award in writing within three weeks after entering on the business of the reference or on or before any later date to which the arbitrators by any writing signed by them may from time to time enlarge the time for making their award, and the umpire shall make his award within three weeks after the original or extended time for making the award of the arbitrators shall have expired, or on or before any later date to which the umpire may from time to time enlarge the time for making his award.
- (7) In all cases of arbitration, the person in whose favour the award is made shall so soon as possible after obtaining the same send a copy thereof to the Secretary of the Dooars Planters' Association.
- (8) Arbitrators shall each receive a fee of Rs. 32 and an umpire shall receive a fee of Rs. 64 for acting in the business of the reference. The fees of the arbitrators and umpire, except as to the amount thereof, and all travelling and other expenses incurred or paid by the arbitrators or umpire, shall be in the discretion of the arbitrators or umpire, who may direct to and by whom such fees and expenses or any part thereof shall be paid.
- (9) The award which shall be made by the arbitrators or umpire shall be final and binding upon the parties to the reference respectively.
- (10) Neither of the parties to the reference shall make any objections to the award of the arbitrators or umpire by reason or on account of any technical or legal defect therein or any informality, omission, delay or error of proceeding in or about the same or in relation thereto or on any pretence, suggestion, charge or allegation or collusion or confederacy or on any similar or other ground.

7. These Rules shall be binding on members of the Indian Tea Association and the Dooars Planters' Association who shall subscribe the same in the like manner and to the same extent as the Rules of the Associations are binding on such members, save that if any member of the Associations who shall have subscribed these Rules shall be desirous of withdrawing from his submission thereto, he shall be at liberty so to withdraw on giving to the Darjeeling and Dooars Sub-Committee of the Indian Tea Association six calendar months' notice of his intention so to do.

Signed by.....

On behalf of.....

Date of Signature.....

Extract from Proceedings of a Conference between representatives of the Dooars Agency Houses and the Committee of the Dooars Planters' Association held in the Jalpaiguri Club on Tuesday, the 15th August 1922.

* * * * *

8. Amendment of Labour Rules.—It was unanimously decided that these should be submitted to a Sub-Committee for revision especially in regard to compensation recoverable for new coolies and that the revised rules should be placed before a General Meeting for consideration and approval.

**THE INDIAN INCOME TAX ACT: SUBMISSION
OF THE ANNUAL RETURN.**

**From Income-Tax Officer, Jalpaiguri, to Indian Tea
Association.**

No. 605-I.T.—JALPAIGURI, 23rd August 1922.

I have the honour to refer to your Circular No. 1-G., dated the 8th July 1921, addressed to Agency Houses with interests in the Dooars.

2. As stated in paragraph 4 I agreed that monthly statement of salaries verified by the principal officer of the company should be submitted and that the statutory annual return of salaries paid by the company need not be made in future.

3. I am now of opinion that the annual statutory return under section 21 of the present Act cannot be dispensed with for the following reasons:—

(a) From some companies I have had no returns of any payments on account of commission, etc., paid by the Managing Agents. Probably there were none last year but unless I ask for the certificate contained in the prescribed form I feel that I have not taken all the precautions against omission which the law demands.

(b) In the case of Companies registered in the United Kingdom commissions are sometimes paid at home. Such payments will appear in the statutory annual return but not the returns mentioned in the circular.

4. I have the honour therefore to request that the circular be announced accordingly.

**From Indian Tea Association, to Income-Tax
Officer, Jalpaiguri.**

No. 51-G.—CALCUTTA, 16th September 1922.

I have the honour to acknowledge the receipt of your letter No. 605-I.T., dated 23rd August, on the subject of the statutory annual return called for under section 21 of the Indian Income-Tax Act, 1922 to show the salaries paid by a company.

2. It is noted that you are now of opinion that this annual return cannot be dispensed with and you give reasons for abandoning your previous opinion on the matter and for coming to the conclusion that the annual return is still necessary.

3. I am directed to say that the Sub-Committee are rather disappointed at this decision since the annual return will only be a compilation of the monthly returns already sent in and therefore seemingly superfluous.

4. I am to add that if an annual return is desired for the past year it is hoped that it will only be in so far as Calcutta and London payments, i.e., chiefly commission and bonus payments, are concerned. The monthly returns of salaries paid as at present made by garden managers are apparently satisfactory.

5. The General Committee of the Indian Tea Association have been in communication with the Income-Tax Authorities here in connection with other districts and they understand that the intention is to introduce shortly definite methods of procedure which will suit both Bengal and Assam.

From Deputy Commissioner, Jalpaiguri, to Indian Tea Association.

No. 700-I.T.—JALPAIGURI, 14th October 1922.

In reply to your letter No. 1479-O., dated 16th September 1921, I have the honour to say that I am taking the following action in respect of the statutory annual return of salaries under section 21 of Act XI of 1922.

Where the monthly returns of garden payments are *prima facie* complete, I am asking the Managing Agents to supply a return of other payments if any and to give the certificate provided in the form of return.

Where the monthly returns are incomplete, I am asking the Managing Agents as principal officers to supply a complete return of all payments for the year with necessary certificate.

In future a formal return with the prescribed certificate should be sent by the Principal Officer along with the last return of the financial year, i.e., the return containing salary for February disbursed in March. This will be statutory return. It should contain the words "*Vide* Returns filed on April—May—June, etc." in respect of payments already reported, details of payments not reported and the certificate prescribed.

**From Indian Tea Association, to Deputy
Commissioner, Jalpaiguri.**

No. 60-G.—CALCUTTA, 11th November 1922.

I have the honour to acknowledge the receipt of your letter No. 700-I.T., dated 14th October, in which you detail the method you propose for the submission of assessment returns by tea companies in the Dooars.

2. I am to say that the system which has been in vogue for the making of this income tax assessment return during past months as detailed in your letter now under receipt, will suit the majority of agency houses affected.

OCCUPANCY RIGHTS IN THE TERAI.

From Terai Planters Association, to Indian Tea Association.

HATHIGHISA, 14th January 1922.

Occupancy rights to lands given to tea garden coolies for cultivation.

One of the Members of our Committee has brought to our notice the question of coolies' acquiring "Occupancy rights" to lands which have been given to them by the Managers of tea-gardens for cultivation purposes, in order to assist them.

The Sub-Divisional Officer, Siliguri, suggests that we should place our point of view before the Local Government before the new Act becomes Law.

These rice lands are given out, as you are aware, to assist good coolies, not for the purpose of collecting large rental therefrom. I have been requested to write and ask what steps are being taken in other Districts, as my Committee think steps should be taken in the matter, as it is inconceivable that some "Budmash" who refused to work for the Estate, should be able to obtain "Occupancy rights" on garden land and that the Manager of the Estate should have no power to have him ejected.

All lands held by tea gardens are, we believe, rented from Government on a special lease, not under rice lands lease, so possibly we have been misinformed in the matter and that it will not be possible for any people to obtain "occupancy rights" on lands held by tea gardens. We shall be obliged for your advices on the matter.

From Indian Tea Association, to Terai Planters Association.

No. 5-G.—CALCUTTA, 13th February 1922.

I am directed to acknowledge the receipt of your letter, dated 14th January, in connection with the above subject and in reply to it I am directed to send you copy of a memo on the subject which I have circulated to the members of the Darjeeling and Dooars Sub-Committee. It is in the following terms :—

I have been informed by Mr. W. S. Hopkyns, O.B.E., Secretary to the Government of Bengal, Revenue Department, that the amendment of the Bengal Tenancy Act, at present under consideration of Government, does not propose to affect land under cultivation of tea.

The schedule of districts to which the Bengal Tenancy Act does not apply includes Darjeeling and the Chittagong Hill Tracts, and though the Act was in 1899 extended to the Western Dooars a Government notification of the same date excluded from the purview of the Act land under cultivation of tea, and also land "Now wholly or partly under tea cultivation or held in connection with "or as part of any tea garden". In view of this wording, land outside a tea garden grant but leased by the garden and given out to the coolies for rice cultivation subsequent to 1st January 1899—when the Act was extended to the Western Dooars—does appear to come under the Tenancy Act, and the point should be kept in view when the proposals for amending the Act are considered by the Association.

The amendment of the Act at present under consideration will merely affect such lands as are at present affected by the Act; there is no proposal to extend the Act. The position is that the amendment is at present only in the initial stage and is only now being discussed in a tentative form. Mr. Hopkyns suggests that the Association might write Mr. F. A. Sachse, I.C.S., the Director of Land Records, who is acting as Secretary of the Committee for the amendment of the Tenancy Act, asking him to place the name of this Association on the list of those to whom copies of the draft Bill should be later sent for criticism.

Tea gardens in Bengal are governed by Act 10 of 1859—the old Bengal Rent Act—and they will remain in this position.

I am directed to suggest that you should pass on a copy of this memo to the Sub-Divisional Officer, Siliguri, and to inform the Association of his reply. Meantime the Sub-Committee in accordance with the information contained in the memo are addressing a request to the Secretary of the Committee for the amendment of the Tenancy Act to have the draft amending Bill submitted to them for criticism.

Copy of letter, dated 21st February 1922, from the Sub-Divisional Officer, Siliguri, to the Chairman, Terai Planters' Association.

There are two classes of tenancies held directly under Government in the Darjeeling-Terai, viz., (1) Thirty years' grant and (2) Twenty years' Jotes. Both these classes are governed by Act X of 1859 and Act VIII of 1879.

If a person is found to have held land in any of these tenancies for 12 years as rayat without any condition or reservation he should be deemed to have acquired occupancy right in that land under section 6 of Act X of 1859, no matter whether the grant or jote or major portion of it has been planted with tea, because I knew of no law or rule which excludes lands planted with tea from the operations of section 6 of Act X of 1859 in Terai. In such cases the tenant under Jotedar is recorded as a *Thiccadar*, the length of his possession noted and in the column of special incident of the record a note is made that the tenant has acquired occupancy right in the land under Act X of 1859. If, however, we find that a tenant has been in possession of some land for less than 12 years on payment of cash rent, we record him as a *Thiccadar*, and note length of his possession. If it is found that the lands change hands from year to year but a tenant has been in possession of the same land since *khanapuri*, we note his possession in the remarks column of the *khas khatian* of the jotedar or Grant-holder when the plots are entered. If it is found that the tenant has not been in possession of the land which he was found to hold at the time of *khanapuri*, his name finds no place in our record in respect of that land.

Section 3, Act VIII of 1879 defines the word "under-tenant" which in Terai is almost synonymous with the word "tenure holder" as defined in Bengal Tenancy Act. Whether a particular Jotedar or Grant-holder is an "under-tenant" or "occupancy rayat" depends upon his conduct, *i.e.*, whether he is in the habit of sub-letting most of his lands to *Thiccadars* or holds most of the lands, himself, in a particular case and each individual case is decided on its own merits and if the Jotedar or Grant-holder is found to be an under-tenant, he is recorded as a Jotedar or Grant-holder and a note is made in the column of special incidents that he is an "under-tenant" under Section 3, Act VIII of 1859.

Forwarded to the Assistant Secretary, Indian Tea Association, Calcutta, reference correspondence resting with his letter No. 5-G, dated 18th February 1922.

PAHARGOOMIAH, T. E.	}	E. M. WOODCOCK,
HATHIGHISA, P. O.		Chairman,
28th February, 1922.		TERAI PLANTERS' ASSOCIATION.

From Indian Tea Association, to Terai Planters Association.

No. 12-G.—CALCUTTA, 9th March 1922.

I am directed to acknowledge the receipt of your endorsement, dated 28th February, of a letter, dated 21st February, addressed to

you by the Sub-Divisional Officer, Siliguri, on the above subject and I am to reply to it as follows :—

2. The Government Committee sitting at present has under consideration the amendment of the Bengal Tenancy Act. This Act does not apply to Terai though it might at any time be extended to apply to Terai.

3. In Terai, however, a record of Rights under Acts X of 1859 and VIII of 1879 is being prepared and the method of making this record is dealt with in the letter to you, dated 21st February, from the Sub-Divisional Officer, Siliguri. It will presumably be possible later on, *i.e.*, when the record of Rights is completed to ascertain what ryots have acquired occupancy rights.

4. It is understood that Mr. F. A. Sachse, I.C.S., Director of Land Records, Bengal, is going to Siliguri between 20th and 30th March and he has kindly undertaken to advise you of his visit and will probably call at Pahargoomiah, when the question of how tea gardens stand to be affected could be gone into on the spot.

**DARJEELING PLANTERS ASSOCIATION:
NEW RULES.**

*New Rules as adopted at an Extraordinary General Meeting
held on the 17th of November 1921.*

Rule—

I. Name—

The name of the Association shall be *The Darjeeling Planters Association*, affiliated as the Darjeeling Branch of the Indian Tea Association.

II. Objects—

The objects of the Association shall be :—

1. To watch and protect the general interests of the industry in the Darjeeling district.
2. To focus the considered opinions of the Members on matters affecting the welfare of the industry, and the interests of the planting community.
3. To represent effectively such opinions and interests to Government and to other authorities and public bodies and especially to the Indian Tea Association.
4. To foster unanimity and co-operation among the planting community.
5. To take such legal action as may be called for in the interests of the Association.
6. To raise the funds necessary to carry out these objects.

III. Membership—

The Association shall consist of all tea gardens in the Darjeeling Civil District (exclusive of the Terai) which are subscribers. All Superintendents, Managers and Assistants employed on subscribing gardens shall be members of the Association; but Assistants shall not be entitled to vote at meetings nor be eligible to serve on Committees.

IV. Honorary Membership—

The following shall be considered as Honorary Members of the Association, and shall be entitled to attend

meetings, but not to vote on any subject, and shall pay no subscription :—

- (a) Any member of the General Committee of the Indian Tea Association.
- (b) Any person so nominated from time to time by the President.

V. Subscription—

- 1. The annual subscription to the Association shall be at a rate per acre of tea cultivation on the plain area to be decided from time to time at a General Meeting of the Association.
- 2. Subscriptions shall be payable in advance as from the 1st of January in every year.

VI. Organization—

- 1. The area of the Association shall be divided into eight Sub-districts as follows :—

1. Darjeeling West.	5. Sonada.
2. Darjeeling East.	6. Tingling.
3. Teesta Valley.	7. Kurseong.
4. Rungbong Valley.	8. Mahanadi.
- 2. The gardens to be comprised in each Sub-district shall be decided at the Annual General Meeting of the Association.

VII. Voting—

- 1. In voting for the election of :—
 - (a) The President and Vice-president of the Association.
 - (b) Sub-District Chairmen and representatives on the Committee.
 - (c) Additional members of the Committee.

The number of votes to which each subscriber is entitled shall be based on area of tea cultivation, as follows :—

- One vote for every 100 acres, or part of 100 acres exceeding 50 acres.
- 2. In all other cases, each member entitled to vote shall exercise one vote only.
- 3. Stamped proxies shall be accepted at all meetings, except at those of the Committee, or Sub-Committees.

provided that such proxies shall be exercised only by members entitled to vote at the meeting for which such proxies are given.

4. No member whose subscription is more than two months in arrear shall be permitted to vote on any subject at any meeting.
5. At all meetings the Chairman shall, in the event of an equality of votes for and against any motion, have a casting vote in addition to his own.

VIII. Constitution—

The governing body of the Association shall be a Committee of twelve members, composed as follows:—

(a) A President and Vice-president of the Association, to be elected at the Annual General Meeting	...	...	2
(b) One member (other than the above) to be elected separately by each of the eight Sub-districts	...	...	8
(c) Two additional members (other than the above) to be elected at the Annual General Meeting	...	...	2
			12

IX. Secretary—

1. A Secretary of the Association shall be appointed and his remuneration fixed annually by the Committee at their first meeting after the Annual General Meeting.
2. This appointment may be reconsidered at any time on a written requisition to the President from at least five members of the Committee.
3. The Secretary shall be responsible for all the Secretariat work of the Association as may be directed by the Committee. He shall keep the accounts of the Association, which shall be audited annually, and copies sent to all members prior to the Annual General Meeting.

X. General Meetings—

1. For all General Meetings of the Association at least ten days' notice shall be required, and at least ten members present personally, and entitled to vote, shall form a quorum. If at the expiry of half an hour from the time appointed for the meeting a quorum is not present, the meeting shall stand

adjourned to the same day in the next week at the same time and place, for which fresh notices shall be issued, and if at such adjourned meeting a quorum is not obtained those members who are present shall be a quorum and may transact the business for which the meeting was called.

2. The Annual General Meeting shall be held on a date between 1st and 15th March in each year.
3. A General Meeting may be convened at any time, due notice being given to all subscribers, as follows:—

(a) By the President, at his own discretion;

(b) By the Committee, as it considers necessary.

4. A Special General Meeting shall be convened on account of written requisition addressed to the Secretary from at least ten members entitled to vote, such requisition to state definitely the business to be brought forward.

XI. Committee Meetings—

1. At least six members of the Committee attending personally shall form a quorum.
2. The Committee shall transact all the ordinary business of the Association, but shall refer matters of special importance to General Meetings whenever possible.
3. The Committee shall help a meeting at least once a month, and oftener if necessary. At least seven days' notice of such meeting shall be sent to each Committee member; and (so far as practicable) the agenda of business to be transacted with brief explanations thereof, shall accompany such notice.

XII. Sub-district Meetings—

1. All members resident on subscribing gardens in each Sub-district shall be entitled to attend all meetings of that Sub-district. Three Members present personally and entitled to vote, shall form a quorum, provided that only members representing subscribing gardens within that Sub-district shall be entitled to vote.
2. The members representing subscribers in each Sub-district shall annually prior to the Annual General Meeting of the Association elect their own Sub-district Chairman, and their representative on the Committee of the Association, (as under Rule VIII) for the ensuing year. In the event of a Sub-district representative being elected President or

Vice-president of the Association the Sub-district concerned shall forthwith elect another representative to serve on the Committee.

3. Sub-District meetings, of which records shall be kept by each Sub-district, shall be held at least once a month on a date within seven days prior to the monthly meeting of the Committee of the Association. At such Sub-district meetings the agenda of the forthcoming Committee meeting will be discussed, as well as any other business that may be brought forward.
4. Sub-District meetings shall be purely advisory to the Committee of the Association; and no resolutions of Sub-district meetings shall become operative unless confirmed by the Committee.

XIII. Vacancies—

1. In the event of the death, resignation, or departure from the district more than 3 months of either the President, Vice-president, a member of the Committee, or a Sub-district Chairman, the vacancy shall be filled forthwith by election in the manner prescribed *i.e.*, either at a General Meeting of the Association, or at a meeting of the Sub-district concerned.
2. A member of the Committee or a Sub-district Chairman shall in case of his temporary inability to attend meetings, appoint in writing a qualified substitute to act for him, provided that in the event of his failure to comply with this provision the Committee shall be empowered to nominate such substitute.

XIV. Administration—

1. The President shall have power to deal with urgent matters arising between the ordinary meetings of the Committee, either on his sole responsibility, or after consultation with such members of Committee as can be conveniently assembled. All such transactions shall be submitted to a meeting of the Committee as soon as possible for confirmation.
2. Before making representations to Government on any important matter affecting the tea industry, the Committee shall if possible communicate with the Indian Tea Association, so as to obtain its co-operation.
3. Minutes of proceedings at all General and Committee meetings of the Association shall (so far as practicable) be circulated for the information of all members, and shall be sent to the Secretary, Indian Tea Association.

XV. Resignations—

Resignation of subscribers from the Association shall require at least one month's notice in writing to the Secretary.

XVI. Alteration of rules—

Any resolution to alter or add to the rules of the Association shall be laid before a General Meeting in due form, and shall not become operative unless confirmed at another General Meeting of the Association to be held not less than fourteen days or more than one month subsequently, provided that such alterations or additions shall require to be passed and confirmed by a majority of at least two-thirds of the members voting at such meetings.

REPORT ON THE PRODUCTION OF TEA IN INDIA IN THE CALENDAR YEAR 1921.

PART I.—REPORT.

General.

The twenty-seventh Report on the Production of Tea in India deals with the production in the calendar year 1921, and also as regards trade figures, with the fiscal year 1921-22.* Part I gives the main features of the year, and Part II includes the statistical tables. Burma has been left out in the statistics of the current year, as the Commissioner of Settlements and Land Records intimated this year that there is no tea manufactured in that province and that the cultivation of tea in the remoter hills refers to pickled tea meant for consumption within the province and not to tea in the sense of statistics. A chart† has, as usual, been added to illustrate the growth of the production and exports, and the course of prices, of tea during the last fifteen years.

Area under tea.

The statistics of area are given in table No. 1. The total area under tea in 1921 was 709,100 acres, (excluding Burma which has been left out from this year owing to reasons already explained) which is nearly 1 per cent. larger than in the preceding year. The area abandoned in the year was 16,300 acres, while the new extensions (including replanting in areas abandoned

		Number of non-reporting gardens			
		1920	1921		
Bengal	...	3 out of 316	4 out of 372		
Assam	...	1 " 876	1 " 900		
Southern India	35	" 300	31 " 302		

in previous years) amounted to 23,100 acres. Thus the net increase during the year was 6,800 acres. The figures are for the most part those reported by planters. In the case of those plantations for which figures are not so reported, estimates have been made by local officers. Special efforts were, however, made to procure returns direct from non-reporting gardens, and these efforts

	Area (acres)	Increase (+) or decrease (—) per cent.	Number of plan- tations.
Assam ...	417,800	—0.6	900
Bengal ...	181,600	+5.3	372
Southern India	91,500	+3.6	302
Northern India	16,100	—2.2	2,669
Bihar and Orissa	2,100	+2.7	21

have so far been successful except in Southern India, as will be seen from the marginal table. In the year under review estimates had to be made in respect of 31 gardens out of a total of 302 gardens in Southern India, 4 gardens out of 372 in Bengal, and 1 garden out of 900 in Assam. Including the estimated area, the total area under tea in 1921 was distributed among the different provinces as shown below. The percentage increase or decrease as compared with the preceding year is also stated. Eighty-three per cent. of the total area under tea in India lies in Assam (in the Brahmaputra and Surma Valleys) and in the two contiguous districts Darjeeling and Jalpaiguri of Northern Bengal. The elevated region over the Malabar Coast in Southern India (including the State of Travancore

* The reason for comparing the trade figures for the fiscal year with those of production in the calendar year is that the export of the tea crop produced in the calendar year continues well into the next succeeding year.

† Not printed.

and the districts of Malabar, Nilgiris, and Coimbatore) contains 13 per cent. of the total.

Of the total area of 709,100 acres, for which either returns or complete estimates have been received, 637,500 acres were reported to have been plucked during the year, as against 647,300 acres in the preceding year. On the remaining 71,600 acres, the plants were either too young to be plucked or were not plucked at all. Details for each district are given in table No. 3.

The total number of plantations was 4,264 in 1921, as against 5,054 in the preceding year. The plantations vary greatly in size in the different provinces. In Assam 900 plantations are reported to have a total area of 417,800 acres under tea in 1921, that is, an average of 464 acres per plantation. In Bengal the average size of 372 plantations is 488 acres, and in Travancore the average of 106 plantations is 460 acres. In Madras, the United Provinces, and Bihar and Orissa the average is much smaller, being about 218, 138 and 103 acres, respectively. In the Punjab, where tea cultivation is conducted on a small scale, the average area is about 4 acres. These figures, which refer to the year 1921, relate only to tea-bearing areas and do not include the area in the occupation of planters but not under tea cultivation. [For details for districts, see table No. 3.]

Number and size of plantations.

The statistics of production are given in tables Nos. 2 and 3.

	1920 (1,000 lbs)	1921 (1,000 lbs)
Assam	234,314	181,503
Bengal	71,697	58,778
Southern India ...	35,655	31,399
Northern India ...	3,155	2,412
Bihar and Orissa ...	384	172
TOTAL	345,205	274,264

The total production of both black and green tea in 1921 is reported to have been 274,264,000 lbs. divided between the different parts of India as shown below. Black tea represents 269,866,700 lbs. The net decrease as compared with

Production of tea (both black and green).

the preceding year amounts to about 71 million lbs., or 21 per cent. It should, however, be borne in mind that these figures cannot be

[Decennial average 1901-1910* = 100]
Variations in

	Area	Production
1910	105	115
1911	107	118
1912	110	120
1913	113	124
1914	116	137
1915	118	163
1916	121	162
1917	124	163
1918	127	167
1919	129	165
1920	131	151
1921	133	120

taken as quite accurate, for, as already stated above under "Area" estimates had to be made for as many as 36 gardens for which returns were not furnished by planters. It is noticeable that, while the area under cultivation during the quinquennium ending 1916 increased by 10 per cent. the production during the preceding quinquennium ending 1921, when that area was mature for plucking, decreased by 26 per cent.

ceeding quinquennium ending 1921, when that area was mature for plucking, decreased by 26 per cent.

* Decennial average 1901-1910 { Area 535,000 acres
Yield 238,404,000 lbs.

Average
production
per acre.

The average production of tea per acre varies very greatly in the different districts. The marginal table shows the average production of manufactured tea (black and green) per acre plucked in each district in 1921. The highest production in the year was in Madura (Madras), namely 671 lbs per acre, and the lowest in Garhwal (United Provinces), namely, 9 lbs. The average production in the whole of India was 430 lbs. per acre plucked, as against 534 lbs. in the previous year. The cold weather set in very early and the crop closed down very suddenly. Climatic conditions were continuously against growth.†

	lbs. Per acre
Madura	671
Lakhimpur	569
Sadiya Frontier Tract	546
Darrang	544
Sibsagar	513
Travancore	474
Nowgong	434
Jalpaiguri	426
Nilgiris	391
Cachar	371
Sylhet	367
Malabar	353
Coimbatore	332
Goalpara	307
Chittagong	303
Darjeeling	252
Kamrup	223
Dehra Dun	192
Kangra	145
Chittagong Hill Tracts	143
Balipara Frontier Tract	136
Ranohi	85
Almora	83
Hazaribagh	38
Tripura (Bengal)	11
Garhwal	9
Weighted average*	430

Green tea.

The figures of production given above include both black and green tea. The total quantity of green tea reported to have been manufactured in the year under review was 4,897,000 lbs. as compared with 5,479,000 lbs. in 1920. The quantity manufactured in each tract

	1920 (1,000 lbs)	1921 (1,000 lbs)
Northern India	2,143	2,168
Southern India	1,299	609
Surma Valley	1,273	1,170
Bengal and Bihar & Orissa	764	450
TOTAL	5,479	4,897

in the last two years is stated above. Table No. 4 shows the quantity of Indian tea exported to each country during the last three years with the pre-war and war averages. The figures include the exports from the State of Travancore. The destinations given are the final destinations, either declared on export, or, in the case of shipments under optional bills of lading, reported subsequently to the Customs Houses. It should be noted that the declared destinations are not in all cases the final destinations; and the result is that the figures of exports from India do not in every case agree with the figures of imports into the various countries, e.g., the United Kingdom, Russia, Persia, and China. Even when the final destinations are given, the figures do not as a rule agree, owing partly to the quantity on board the ships in transit at the end of the year, and partly to the different periods for actual shipments and their arrivals. But the discrepancies tend to balance one another in a series of years.

* Based on figures in columns 12 and 14 of Table No. 3 on page 13.

† Vide Memoirs, J. Thomas & Co.'s Annual Review, 1921-22.

The total figures of exports by sea and by land in the last five years are given below. Destinations of exports.

	By sea (1,000 lbs)	By land (1,000 lbs)	Detailed figures of exports to each country are given in table No. 4. It should be noted that tea consigned from British India to Ceylon is almost entirely transhipped at Colombo to
1917-18	359,192	1,440	
1918-19	323,663	2,983	
1919-20	379,196	2,837	
1920-21	285,752	1,773	
1921-22	313,922	3,645	

other countries and does not appear in the Ceylon Customs Returns as imports into Ceylon. The total exports by sea increased by 28 million lbs. or 10 per cent. as compared with 1920-21. The main features of the year's exports were: (1) an increase in the exports to the United Kingdom, France, Netherlands, Egypt, Cape of Good Hope, Canada, the United States of America, and Ceylon, and (2) a large decrease in the exports to Arabia, Persia, Asiatic Turkey, and Chile. Shipments to the United Kingdom, which has been India's best customer throughout increased by 20 million lbs. to 269 millions lbs. The other countries in Europe excluding the United Kingdom took 607,000 lbs, as against 192,000 lbs in 1920-21. The total exports to Africa also showed an increase of 2,623,000 lbs. Shipments to America increased by over 7 million lbs. the principal importers, namely, Canada and the United States, having increased their demands. Exports to Asiatic countries, however, showed a decline of 3 million lbs. Australia, New Zealand, and the Fiji Islands together took 2 million lbs. more than in the preceding year. It may be interesting to note here that the total exports by sea, which increased from 289 million lbs in 1913-14 (the prewar year) to 379 million lbs. in 1919-20, the highest on record, declined to less than 286 million lbs. in 1920-21, a bad year for the tea trade, but rose again in 1921-22 to 314 million lbs. Exports by land also increased considerably in the year under report from 1,773,000 lbs to 3,644,000 lbs. The increase was entirely due to larger exports to Persia. If the exports both by sea and by land are taken together, the net increase in 1921-22 was nearly 30 million lbs. or 10 per cent.

The total quantity of Indian tea imported into the United Kingdom is not consumed there. A considerable portion of it is re-exported to other foreign countries. The re-exports of Indian tea from the United Kingdom to each foreign country in two calendar years 1919 and 1920 with the pre-war and war averages are given in table No. 5. The total figures for the last five years are stated below. The total re-exports in 1921 amounted to 12,372,000 lbs. as against 16,162,000 lbs. in 1920.

	(1,000 lbs.)	Re-exports of Indian tea from the United Kingdom.
1917	3,281	
1918	451	
1919	12,770	
1920	16,162	
1921	12,372	

foreign country in two calendar years 1919 and 1920 with the pre-war and war averages are given in table No. 5. The total figures for the last five years are stated below. The total re-exports in 1921 amounted to 12,372,000 lbs. as against 16,162,000 lbs. in 1920.

Percentage share of the United Kingdom and Continents in exports of Indian tea.

The proportion (per cent.) of exports		1920-21	1921-22
		Per cent	Per cent
By Sea—			
To United Kingdom	...	86.5	84.8
„ rest of Europe	...	0.6	0.2
„ Asia	...	4.7	3.2
„ America	...	4.6	6.4
„ Australia	...	2.2	2.6
„ Africa	...	0.8	1.7
By land	...	0.6	1.1
		100	100

of Indian tea consigned to the different parts of the world to total exports from India by sea and by land in the last two years is shown below. The percentage of Indian tea sent to the United Kingdom declined from 86.5 to 84.8 while that to America increased from 4.6 to 6.4 in 1921-22.

Exports to other countries did not show any marked variation.

Share of Indian ports in the tea trade.

Table No. 6 shows the quantity of Indian tea shipped		lbs.	
		(1,000)	
From Calcutta	...	226,994	
„ Chittagong	...	57,092	
„ South Indian ports	...	27,277	
„ Bombay and Karachi	...	2,552	
„ Burma ports	...	7	

from Calcutta, Chittagong, South Indian ports, Bombay and Karachi, and Burma ports in each of the last three years with the pre-war and war averages. The figures for 1921-22 are stated below.

Compared with 1920-21, the shipments from Calcutta in the year under report increased by 42 million lbs. or 23 per cent; the exports from the other ports decreased. Besides exporting direct by sea, Calcutta also sends a considerable quantity by rail to Bombay for shipment from the latter port. The supply of tea in Calcutta comes from Assam, Bengal, Bihar and Orissa and Northern India; Chittagong obtains its supply mainly from Assam; Bombay and Karachi mainly from Calcutta and partly also from Northern India; and the South Indian ports mainly from Madras and the Travancore State.

Exports of tea from India, compared those from Ceylon, China, and Java.

Table No. 7 shows the total reported exports by sea and land from India and those from Ceylon, China, and Java in each of the last twenty six years, with the ratio of increase or decrease in each year as compared with 1896-97, the figures for that year being taken as 100 in each case. The actual figures for the last two years are shown below.		1920-21	1921-22
		[1,000 lbs.]	[1,000 lbs.]
India	...	287,525	317,567
Ceylon	...	184,770	161,611
Java	...	93,993	67,906
China—			
Black and green...	...	38,909	53,892
Black, tablet, and dust	...	1,810	3,495

During the last twenty-six years the exports from India increased by 111 per cent and those from Ceylon by 47 per cent but the exports from China declined by 67 per cent. Java also increased her exports from 1905-06* by 164 per cent.

declined by 67 per cent. Java also increased her exports from 1905-06* by 164 per cent.

* Figures for Java for years prior to 1905-06 are not available.

The total quantity of green tea* exported from India to foreign countries, both by sea and by land, in 1921-22 amounted to 1,129,000 lbs. as compared with 776,000 lbs. in 1920-21. Details for the last two years are given below. The bulk of the exports was, as usual, by land, and was directed to countries beyond the North-West Frontier.

	1920-21		1921-22		Exports of waste tea.
	lbs.	lbs.	lbs.	lbs.	
By sea	228,615	356,900			
By land†	547,792	772,576			
TOTAL	776,407	1,129,476			

The quantity of tea entered for home consumption in the United Kingdom in each of the last three years is stated in the table below. In the year under review India supplied 63 per cent. of the total quantity consumed in the United Kingdom, Ceylon some 27 per cent. and China only 1 per cent. of the total. The total quantity of tea, which remained in the bonded warehouses or entered to be warehoused in the United Kingdom on 31st December in each of the last three years, is also stated below. The total quantity remaining on the 31st December 1921, was 7 million lbs. less than that on the corresponding date of the preceding year.

	1919	1920	1921	Tea entered for home consumption in the United Kingdom.
	lbs. (1,000)	lbs. (1,000)	lbs. (1,000)	
Total quantity entered—				
Indian tea	258,548	241,301	261,209	
Ceylon tea	106,233	111,866	110,532	
China tea	4,423	3,577	4,781	
Tea of other countries	18,801	35,595	34,196	
TOTAL	388,005	392,339	410,718	
TOTAL quantity in bonded warehouses	213,083	220,433	213,084	

	1920-21		1921-22		Exports of green tea
	(1,000 lbs)	(1,000 lbs)	(1,000 lbs)	(1,000 lbs)	
Imported from—					
Ceylon	3,617	1,638			
China	1,670	4,634			
Java	39	145			
Shan States	5,761	6,370			
Elsewhere	357	422			
TOTAL	11,444	13,209			
Re-exported	433	534			
Balance left	11,011	12,675			

* The figures of exports of green tea are included in the statistics shown in Table No. 4.

† Mainly imported from the Shan States (6 million lbs.) which cannot strictly be treated as foreign tea as the States constitute a part of Burma. Excluding this amount from the total imports the quantity of real foreign tea amounts to 7 million lbs.

Consumption
of tea in
India.

As already explained, the reported figures of production are not strictly accurate, and consequently any estimate of the consumption *per capita* in India, as a whole, is somewhat vitiated at the outset. In table No. 9 however, is shown the balance of leaf tea, green

Production	---	(1,000 lbs)
Add stocks from previous year	...	274,264
Deduct net exports to foreign countries	...	63,247
.. stocks left at end of year	...	304,830
Balance for consumption	..	2,112
		30,569

and black, left in the country for consumption in each of the last five years after deducting net exports (*i.e.*, exports *minus* imports) and stocks left at the end of the year, from the production *plus* stocks from the previous year. The figures for 1921-22 are stated in the margin. The balance left in 1921-22 amounted to 31 million lbs. as against 44 million lbs. in 1920-21. The average for the last five years is about 39 million lbs. In Burma, in addition to leaf tea, about 17 million lbs. of pickled tea (*letpet*), mostly imported from the North Shan States, are consumed annually. The consumption of pickled tea in Burma is estimated to be about 1½ lbs. per head of population.

Table No. 10 shows the quantities of tea imported into the United Kingdom, France, the United States of America, Canada, Australia, and New Zealand, during the three years 1919 to 1921 as compared with the pre-war and the war period. The United Kingdom and the United States took larger quantities than in the pre-war or war period.

Imports of
tea chests
and
machinery.

The value of chests, mainly of wood, imported from foreign countries for packing tea, decreased from Rs. 1,02 lakhs in 1920-21 to Rs. 59 lakhs in 1921-22; of these imports, Bengal accounted for Rs. 51 lakhs and Madras for the remainder. The United Kingdom supplied chests worth nearly Rs. 53 lakhs, Japan Rs. 1 lakh, and Russia Rs. 4 lakhs. Imports of tea machinery were valued at Rs. 27 lakhs, as against Rs. 39 lakhs in 1920-21. The United Kingdom sent tea machinery worth Rs. 25 lakhs and Ceylon Rs. 2 lakhs.

Tea sales
and prices.

Table No. 11 shows the quantity (in packages) of tea of

	Number of packages,		
	1920-21	1921-22.	
Assam Valley	244,280	140,362	the different producing
Coochar	107,027	64,639	districts sold at the
Sylhet	88,998	42,104	auction sales in Calcutta
Doors	198,602	145,836	in each of the last ten
Darjeeling	43,610	31,192	years. The figures for
Other places	35,333	29,423	the principal districts for
			the last two years are
TOTAL	717,850	453,556	stated in the margin.

packages sold in 1920-22 amounted to 454,000, as compared with 718,000 in 1920-21, and 749,000 in 1919-20.

Table No. 12 shows the number of packages of tea sold and

	Average Price at auction sales		Declared Value of tea exported		the prices realised at the auction sales in Calcutta during the last eight tea seasons, 1914-15 to 1921-22, according to the principal producing areas in India, while table No. 13 illus- trates the variations (ex- pressed in index numbers)
	Price per lb	Index number	Value per lb	Index number	
1901-02—1910-11*	a. 6 6	100	a. 7 0	100	
1919-20	... 8 0	133	8 8	124	
1920-21	... 5 1	85	6 10	98	
1921-22	... 10 1	168	9 3	132	

the prices realised at the auction sales in Calcutta during the last eight tea seasons, 1914-15 to 1921-22, according to the principal producing areas in India, while table No. 13 illustrates the variations (expressed in index numbers) in the average prices of Indian tea sold in Calcutta and in the average declared values of exports of all descriptions of tea from 1890-91, the average of the ten years 1901-02 to 1910-11 being taken as 100 in each case. The figures for the last three years are stated below. It will be seen that the average price per lb. realised for all teas sold during 1921-22 at public auctions was 10 *as.* 1*p.*, as compared with 5*as.* 1*p.*, in the preceding year. The result of the working for the past year was a successful one. The factors that are said to have combined to assist the industry include a lower and more stable exchange, continuous fall in freight rates, and a very heavy shortage in crop due partly to finer plucking and partly to weather conditions being generally adverse to growth.

Sales commenced in Calcutta on the 14th June 1921. Prices for really good Fancings and Brokens ruled high, while fine second flush teas fetched practically record prices. For common and medium teas the market opened very weak, and for the first few sales common tea was sold at prices far below the cost of production but the general trend of the market was upwards though towards the end of the season prices gradually receded.*

The Tea Brokers' Association of London report that the sales of Indian tea in London on garden account from January to August, 1922, amounted to 1,082,688 packages, as compared with 1,421,650* packages sold during the same period in the preceding year. The average price realised in 1922 was 13·90*d.* per lb as against 10·98*d.* in 1921. Details for each district are given in table No. 14.

Table No. 15 (page 22) shows the course of freight charged on tea from Calcutta to London during the last twenty years. The rates are the minimum rates (per ton of 50 cub. ft.) that obtained in August, the month in which the largest quantity of tea is ordinarily shipped. From January 1920 the freight advanced to £9-1-3 from £8-10-0 and remained at that level up to the end of March. From April 1920 it decreased to £7-10-0 and after a little fluctuation, it rose to £7-16-3 in July. From August 1920 it had a downward tendency. At the end of December 1920 the rate was £6-1-3, but it dropped to £3-15-0 at the end of March 1921, and continued to fall till the beginning of August when it

Freights.

stood at £2-15-0. From September 1921, the rate rose gradually to £3-5-0 at the end of December when it resumed its downward course and fell to £2-11-3 at the end of March 1922.

Labour.

		Persons employed (daily average)			district in the year under review' is given in table No. 3. The figures' for each of the provinces' for 1921 are stated in the margin. The total number of persons employed in the industry in 1921 was returned at 772,200, namely 731,900 being permanently employed and 40,300 temporarily employed. Compared with the pre-
		Garden labour (permanent)	Outside labour (permanent)	Outside labour (temporary).	
		
		
Assam	...	489,874	21,242	19,590	
Bengal	...	133,015	3,383	5,023	
Bihar and Orissa	...	314	991	109	
United Provinces	...	1,944	908	787	
Punjab	...	1,361	2,894	7,687	
Madras	...	14,634	15,991	4,523	
Travancore	...	40,614	1,004	1,843	
Tripura	...	3,081	678	678	
TOTAL	...	684,837	47,091	40,240	

vious year, there was a decrease of 61,300 permanent employes, and 9,400 temporary hands.

Work of the Assam Labour Board.

According to the Chairman of the Assam Labour Board, the total number of persons recruited during the past season was 21,655 as against 26,119 in the previous year, and the number of garden sardars at work was 16,030 as against 14,026 in the previous year. The average number of recruits per sardar was 1.35 as against 1.86 on the preceding year.

Wages.

		Rs. A. P.			employed in the tea gardens in Assam in the ten years 1912-13 to 1921-22 are given in table No. 16. The rates for Non-Act labourers in 1921-22 are stated in the margin. It may be noted that the tea garden cooly is able to supplement his cash earnings on the garden by private cultivation and obtains other privileges, such as free fuel and grazing, which add largely to the amount of his money wages.
		Men	Women	Children	
		
		
Non-Act labourer	...	7 9 3	5 9 3	3 8 9	
Average	...	5 9 1			

Tea Cess Fund.

In 1903 an Act, known as the Indian Tea Cess Act, IX of 1903 was passed at the request of the tea trade for promoting its sale and manufacture. Under this Act a duty of $\frac{1}{4}$ pie per lb. was levied on all Indian tea exported up to 30th April 1921. From 1st May 1921 the rate has been raised to $\frac{1}{2}$ pie per lb. The whole of the amount collected is made over to a fund known as the Tea Cess Fund, which is placed at the disposal of a Committee appointed for the purpose, and Government merely acts as a revenue collecting agency. The total amount collected in 1921-22 was Rs. 7,63,000 as against Rs. 3,72,000 in 1920-21 and Rs. 4,91,000 in 1919-20.

* The averages are calculated on the figures for September and March of monthly cash wages (including tips, diet, rations, subsistence allowances, and bonus) per head of the total number on the books.

In addition to the duty levied under the Indian Tea Cess Act, an export duty of Rs. 1-8 per 100 lbs. (equivalent to about 3 pies per lb.) has been imposed with effect from the 1st March, 1916. The amount of export duty collected during 1921-22 was Rs. 46,26,000, as against Rs. 42,05,000 in 1920-21. Export duty,

Table No. 17 shows the rates of customs duties levied on tea in the different countries of the world. Duty on tea in foreign countries.

According to the returns furnished to this Department by Registrars of Joint Stock Companies, the capital of Joint Stock Companies engaged in the production of tea during 1921 amounted to Rs. 42 crores or over £28 millions £1 = Rs. 15, viz :— Capital employed.

Companies incorporated in India	Rs.	8,38,28,873
„ „ „ the United Kingdom	£22,710,022 =	34,06,50,330
TOTAL	Rs.	42,44,79,203

The position of 10 companies, for which data are available both for 1921 and for the pre-war year, is as stated below :—

—	Number of Companies	Ordinary paid-up Capital.	Dividends.	Per cent.	Index number (taking the dividends for 1913 as 100)
		Rs. (lakhs)	Rs. (lakhs)		
1913 (pre-war) year	10	31	8	25	100
1918	10	31	14	45	175
1919	10	31	7	23	87
1920	10	31	5	16	62
1921	10	31	7	23	87

Particulars are available concerning the present position of 131 companies incorporated in India, which have an aggregate paid-up capital of Rs. 4,17 lakhs. Of these companies, 13 companies declared dividends for 1920, amounting to 14.4 per cent. on their aggregate capital of Rs. 42 lakhs. 41 companies only have up to now declared dividends for 1921, amounting to 15.9 per cent. on their aggregate capital of Rs. 138 lakhs. The value in March per Rs. 100 of joint stock capital as calculated on the prices of shares quoted in the Calcutta share market was Rs. 215.2 in 1919, Rs. 218.6 in 1920 for 115 companies, Rs. 147 in 1921 for 125 and Rs. 144 in 1922 for 122 companies.

Dividends and value of shares.

Present
position of
tea industry.

The results of the Calcutta auction sales of the present season up to the end of September 1922, compared with those of the corresponding period of the preceding 5 years, are shown in the table below :—

	Packages sold	Average price per lb.
	No.	A. P.
Season 1917-18 (up to end of September 1917)	279,740	6 9
„ 1918-19 („ „ „ „ 1918)	229,339	8 10
„ 1919-20 („ „ „ „ 1919)	258,647	8 1
„ 1920-21 („ „ „ „ 1920)	209,431	5 6
„ 1921-22 („ „ „ „ 1921)	202,618	9 0
„ 1922-23 („ „ „ „ 1922)	335,887	11 1

It was realised early in 1921 that in order to meet the lessened demand, due both to the absence of Russian buyers from the market and to the stocks of old tea not yet absorbed, a short crop was of paramount importance. By general agreement fine plucking was resorted to, and this policy was strengthened by adverse climatic conditions which retarded growth during the latter part of the season and also by shortage of labour. Consequently the general range of quantities was exceptionally high and quantity was low, a combination of circumstances which resulted in a strong demand at steadily rising prices. In spite of very short crop and the correspondingly high cost of production nearly all gardens showed a profit on the year's working, some paid dividends and most were able to wipe out previous deficits. The industry is now on a sound financial basis again and the prospects for 1922 appear to be most favourable.

C. G. FREKE,

Director-General of Commercial Intelligence.

CALCUTTA,

The 1st December, 1922.

No. 4—Quantity of Indian Tea exported by sea* (distinguished according to countries of final destination) and by land, in the years 1919-20 to 1921-22 with pre-war and war averages.

	Average pre-war quin- quennium.	Average war quin- quennium	1919-20.	1920-21.	1921-22.
<i>By Sea—</i>	lbs.	lbs.	lbs.	lbs.	lbs.
United Kingdom ...	194,536,006	252,338,138	336,916,942	249,111,440	268,716,739
Austria-Hungary ...	86,487	9,121	34,002	52	...
Belgium ...	11,389	309	287,586	954	3,050
Denmark ...	8,626	5,548	155,500	164	80
France ...	60,551	647,842	736,180	66,929	101,749
Germany ...	612,664	37,592	...	17,376	59,192
Spain ...	...	...	85,274	...	625
Greece ...	123	95	58,360	10	24,740
Netherlands ...	35,695	...	55,290	24,543	209,503
Italy ...	1,783	22,252	53,715	39,713	1,627
Malta and Gozo ...	...	57,089	...	...	...
Norway ...	7,050	9,016	5,137	...	8,000
Roumania ...	6,317	...	46,515	...	...
Russia ...	29,614,266	18,390,457	20,040	...	...
Sweden ...	3,687	495	4,200	400	3,769
Turkey, European ...	302,534	1,545	205,050	40,728	148,420
Other countries in Europe ...	7,503	28,713	600	845	46,065
TOTAL, EUROPE, EXCLUDING UNITED KINGDOM ...	30,788,675	19,210,674	1,747,449	191,714	606,770
Egypt ...	1,208,612	1,917,867	1,184,029	1,780,292	3,083,727
Kenya Colony ...	192,287	385,631	367,989	293,120	292,532
Africa, East (Italian) ...	69,094	61,579	95,506	10,022	7,054
Africa, East (other ports) ...	101,402	141,582	64,645	102,416	381,265
Cape of Good Hope ...	116,389	1,131,440	911,492	260,304	1,190,380
Madagascar ...	10,376	7,550	13,560	3,988	540
Mauritius ...	38,308	35,094	35,487	31,510	13,134
Natal ...	70,034	399,226	291,631	287,593	345,593
Zanzibar and Pemba ...	82,122	113,212	146,425	39,043	92,157
Other countries of Africa ...	438	8,472	2,500	26	24,735
TOTAL, AFRICA ...	1,889,012	4,201,703	3,113,264	2,806,314	5,431,617
Canada ...	10,194,916	10,063,046	8,299,579	7,995,940	11,900,753
United States of America ...	2,439,290	6,345,784	6,594,383	3,146,515	7,581,571
Argentine Republic ...	394	139,185	126,510	909,665	28,479
Chile ...	43,859	1,732,684	3,010,732	1,779,954	616,719
West Indies ...	14	21,665	306,340	15,105	11,686
Other countries in America ...	534	79,974	282,698	103,191	30,900
TOTAL, AMERICA ...	12,679,007	18,382,288	18,620,242	13,350,370	20,578,243

* Including shipments from the State of Travancore.

No. 4—Quantity of Indian Tea exported by sea (distinguished according to countries of final destination) and by land, in the years 1919-20 to 1921-22 with pre-war and war averages—contd.

	Average pre-war quin- quennium.	Average war quin- quennium.	1919-20	1920-21	1921-22
<i>By Sea—contd.</i>	lbs.	lbs.	lbs.	lbs.	lbs.
Aden ...	193,731	303,210	430,076	257,721	121,416
Arabia ...	192,474	1,053,700	1,390,763	1,698,857	1,429,801
Bahrein Islands ...	404,093	534,394	435,797	799,182	256,571
Ceylon (a) ...	4,161,768	3,402,812	1,720,735	3,274,846	4,115,485
China—Hongkong	47,437	38,959	73,182	26,910	183
China (exclusive of Hongkong and Macao) ...	7,898,699	6,229,822	83,174	2,700	15,140
Japan ...	3,853	29,366	31,691	380	7,942
Persia ...	347,040	4,406,433	1,959,402	2,050,955	1,282,752
Siam ...	7,139	10,836	6,122	6,442	8,044
Straits Settlements ...	545,509	484,213	232,637	202,062	279,869
Sumatra ...	28,069	7,548	...	...	...
Turkey, Asiatic ...	...	...	...	...	2,901
Mesopotamia ...	3,324,276	3,000,388	4,645,806	5,445,880	2,580,178
Turkistan (Russian) ...	90,146	284,653	...	...	...
Other Countries in Asia ...	5,017	8,948	1,140	2,893	197,194
TOTAL, ASIA ...	17,249,251	19,795,282	11,015,525	13,768,828	10,297,476
Australia, New Zealand, and Fiji Islands ...	9,415,675	8,783,108	7,782,976	6,521,278	8,291,313
TOTAL BY SEA ...	266,557,626	322,711,193	379,196,398	285,751,849	313,922,258
<i>By Land.</i>					
Khelat (b) ...	4,816	560	...	...	...
Persia ...	101,696	290,640	975,744	485,744	2,675,568
Afghanistan—					
Northern and Eastern ...	1,347,696	553,728	414,512	155,008	115,136
Southern and Western ...	247,184	334,992	916,720	462,896	240,352
Tirah ...	1,008	30,576	...	2,352	1,120
Dir, Swat, and Bajaur ...	296,688	314,496	159,936	94,864	92,960
Waziristan ...	1,232	1,680	...	...	...
Kurram Valley ...	39,648	44,012	14,448	21,616	20,832
Badakhshan ...	336	1,680	448	...	...
Kashgar-Yarkand ...	112	1,232	1,232	1,904	3,136
Chinese Turkistan ...	112	52,976	54,208	72,016	73,024
Central Asia ...	130,816	118,608	97,888	179,088	178,080
Tibet ...	15,904	34,944	29,568	27,440	37,072
Nepal ...	1,680	1,568	784	...	...
Sikkim ...	43,568	34,272	40,544	34,608	39,872
Bhutan ...	...	1,680	...	...	4,266
Naga and Mishmi Hills ...	448	13,104	13,216	13,064	18,144
North Siam ...	112	...	...	1,008	...
North Shan States ...	10,528	22,176	48,944	59,024	60,144
South Shan States ...	...	7,280	69,104	161,616	84,896
TOTAL BY LAND ...	2,243,584	1,961,104	2,837,296	1,172,848	3,644,592
GRAND TOTAL ...	268,801,210	324,672,297	382,033,694	287,924,697	317,566,850

(a) Tea consigned from British India to Ceylon is almost entirely transhipped at Colombo to other countries and does not, therefore, appear in the Ceylon Customs Returns as imports into Ceylon.

No. 5—Quantity of Indian Tea re-exported from the United Kingdom to Principal Foreign Countries, in the years 1919 and 1920 with pre-war and war averages.

	Average pre-war quin- quennium.	Average war quin- quennium.	1919	1920
Re-exported to—	lbs.	lbs.	lbs.	lbs.
Russia	5,663,975	1,595,540	1,057,057	245,983
Denmark	255,732	1,701,856	955,988	397,289
Germany	763,031	95,215	159,712	1,171,534
Holland	1,551,281	3,325,552	6,390,984	1,666,807
Belgium	92,238	17,946	357,081	239,554
France	90,238	506,751	191,385	152,025
Austria-Hungary	200,786	31,317	74,506	6,097
Turkey-European	79,483	7,834	328,886	219,659
„ Asiatic	103,783	19,238	51,593	88,646
Portuguese East Africa	183,000	63,383	2,105	5,177
United States of America	2,118,783	2,182,958	157,562	3,271,120
Canada	2,285,766	2,579,643	519,713	3,687,489
Chile	1,279,727	795,837	74,220	467,215
Argentine Republic	928,555	577,074	113,999	404,743
Channel Islands	863,302	643,888	382,582	1,089,113
Union of South Africa	1,596,096	684,842	82,824	915,979
Newfoundland	60,618	36,660	9,227	77,687
Other countries	1,369,686	1,927,857	1,860,615	2,055,899
TOTAL RE-EXPORTED	19,486,060	16,798,391	12,769,989	16,162,020

No. 6—Quantity of Indian Tea shipped from the different ports in India, in the years 1919-20 to 1921-22 with pre-war and war averages.

	Average pre-war quin- quennium.	Average war quin- quennium.	1919-20	1920-21	1921-22
	lbs.	lbs.	lbs.	lbs.	lbs.
From Calcutta	190,543,837	236,215,439	269,038,488	184,588,727	226,994,165
„ Chittagong	55,205,248	52,454,854	72,108,432	65,644,332	57,091,757
„ South Indian ports, including Travancore	19,009,766	24,961,267	29,484,599	30,637,678	37,277,465
„ Bombay and Karachi	1,789,602	9,070,021	8,556,772	4,875,605	2,552,265
„ Burma ports	11,173	9,612	8,107	5,507	3,606

No. 7—Quantity of Tea exported by sea and by land to Foreign Countries from India, Ceylon, China and Java, in the years 1896-97 to 1921-22, with variations in Index numbers taking the figure for 1896-97 as 100†

	INDIA	CEYLON*	CHINA†		JAVA.†
			Black and green.	Brick, tablet, and dust.	
	lbs.	lbs.	lbs.	lbs.	lbs.
1896-97 ...	150,421,245 [100]	110,095,194 [100]	161,538,933 [100]	78,567,333 [100]	...
1897-98 ...	152,344,905 [101]	114,460,318 [104]	137,097,600 [85]	75,781,867 [98]	...
1898-99 ...	158,539,488 [105]	122,395,518 [111]	147,967,200 [92]	68,017,067 [87]	...
1899-1900 ...	177,163,999 [118]	129,661,908 [118]	153,669,067 [95]	71,205,067 [91]	...
1900-01 ...	192,300,658 [128]	149,264,603 [136]	144,270,933 [90]	62,190,667 [86]	...
1901-02 ...	182,594,356 [121]	144,275,608 [131]	119,390,000 [74]	42,746,533 [54]	...
1902-03 ...	183,710,931 [122]	150,829,707 [137]	128,226,933 [79]	78,512,400 [100]	...
1903-04 ...	209,552,150 [139]	149,227,236 [135]	140,607,867 [88]	83,813,600 [107]	...
1904-05 ...	214,300,325 [142]	157,929,333 [143]	132,366,933 [83]	61,493,733 [78]	...
1905-06 ...	216,770,366 [144]	171,256,703 [156]	112,152,533 [69]	70,784,267 [91]	25,650,156 [100]
1906-07 ...	236,090,328 [157]	171,558,110 [156]	108,864,534 [67]	79,506,133 [101]	27,455,019 [107]
1907-08 ...	228,167,826 [151]	181,126,298 [164]	130,022,266 [80]	84,940,000 [108]	29,286,402 [114]
1908-09 ...	235,089,126 [156]	181,436,716 [165]	129,265,783 [80]	80,885,733 [103]	36,679,941 [143]
1909-10 ...	250,521,064 [167]	189,585,924 [172]	120,174,800 [74]	79,617,600 [101]	36,679,008 [143]
1910-11 ...	256,438,839 [170]	186,925,117 [170]	123,947,734 [77]	84,158,943 [107]	40,639,185 [158]
1911-12 ...	263,515,774 [175]	184,720,534 [168]	137,788,933 [85]	57,251,467 [73]	50,362,607 [196]
1912-13 ...	281,815,329 [187]	186,632,380 [169]	127,826,800 [79]	69,733,200 [89]	61,691,452 [241]
1913-14 ...	291,715,041 [194]	197,419,430 [179]	109,259,733 [68]	82,274,400 [105]	64,938,907 [253]
1914-15 ...	302,556,697 [201]	191,838,946 [174]	117,337,867 [73]	81,125,333 [103]	71,322,504 [278]
1915-16 ...	340,433,163 [226]	214,900,383 [195]	143,662,000 [89]	93,776,667 [119]	101,603,335 [396]
1916-17 ...	292,593,938 [194]	208,090,279 [189]	126,260,800 [78]	79,259,733 [101]	98,006,121 [392]
1917-18 ...	360,631,933 [240]	195,231,592 [177]	89,115,333 [55]	60,936,666 [78]	80,236,200 [313]
1918-19 ...	326,645,780 [217]	190,617,744 [164]	43,422,933 [27]	10,445,866 [13]	61,653,000 [241]
1919-20 ...	322,033,694 [214]	208,560,943 [189]	71,801,200 [44]	90,182,400 [26]	110,792,430 [432]
1920-21 ...	267,524,907 [191]	184,770,231 [168]	38,908,800 [24]	1,809,867 [2]	93,893,310 [366]
1921-22 ...	317,666,650 [211]	161,610,966 [147]	53,592,533 [33]	3,484,633 [4]	67,805,555 [264]

* The figures for years previous to 1905-06 and also from 1917-18 to 1920-21 relate to the calendar year as it has been found impossible to procure complete data for the official year.

† For calendar year.

‡ In the case of Java the figure for 1905-06 has been taken as 100, earlier figures not being available.

No. 8—Quantity of Foreign Tea imported into, and re-exported from India by sea and by land, in the years 1917-18 to 1921-22.

	IMPORTED FROM					Total imported.	RE-EXPORTED TO					Total exported.	Balance left in India.
	Ceylon.	China.*	Java.	Shan States.†	Elsewhere.		Persia	Maskat	Turkey Asiatic	Afghanistan	Elsewhere.		
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
1917-18	5,112,794	4,182,715	65,275	5,068,112	622,527	15,051,423	199,733	94,159	54,555	486,080	259,115	1,093,682	13,957,761
1918-19	6,468,128	4,303,930	188,329	5,599,664	481,228	17,041,277	643,459	207,414	813,978	544,432	198,992	2,407,906	14,633,372
1919-20	4,965,332	2,080,356	178,031	5,623,184	305,949	13,172,842	239,274	123,277	290,801	299,824	608,748	1,561,719	11,611,124
1920-21	3,617,146	1,669,733	39,230	5,760,608	357,368	11,444,085	98,918	36,095	63,420	24,976	209,228	432,635	11,011,450
1921-22	1,638,345	4,653,590	144,740	6,369,664	422,570	13,208,599	383,694	6,831	37,308	9,184	147,258	534,373	12,674,226

* Principally green tea.

† Principally from the Straits.

‡ The Shan States are treated, for the purposes of the transfrontier trade, as foreign territory, although they constitute, politically, a part of Burma.

No. 9.—Quantity of Tea, green and black, available for consumption in India, during the years 1917-18 to 1921-22.

	Production.	Deduct net exports to foreign countries.	Add stocks from previous year.	Deduct stocks left at end of year.	Balance available for consumption.
1	2	3	4	5	6
	lbs.	lbs.	lbs.	lbs.	lbs.
1917-18 ...	371,296,338	346,674,172	+61,000,000	*43,500,000	42,122,166
1918-19 ...	380,458,975	312,012,408	*43,500,000	61,500,009	50,446,567
1919-20 ...	377,055,639	370,372,501	61,500,000	38,376,000	29,897,138
1920-21 ...	345,339,576	276,510,111	38,376,000	63,247,000	43,953,465
1921-22 ...	274,263,771	304,829,523	63,247,000	2,112,500	30,563,748

* Estimated stocks at Calcutta (Kidderpore) and Chittagong, (Bombay and Madras being normal) and also the amount held up at the gardens.

† Estimated stocks at Calcutta (Kidderpore), Chittagong, Madras, and Bombay and also the amount held up at the gardens.

NOTE.—(1) Columns 4 and 5 have been obtained through the courtesy and assistance of the Indian Tea-Olea Commissioners.

(2) The stocks at the end of 1917-18 and 1918-19 were abnormally high owing to leak of freight.

No. 10—Imports of Tea into certain Principal Foreign Countries.

[In thousands of lbs.]

	Pre-war Average.	War Average.	1919.	1920.	1921.
UNITED KINGDOM—					
India	189,093	233,423	323,660	250,346	285,308
Ceylon	111,796	100,563	137,333	123,349	118,191
China	19,652	17,682	26,755	15,928	4,569
Java	17,999	18,594	27,245	27,571	36,896
TOTAL	349,150	377,142	514,993	431,186	445,520
PERCENTAGE OF INDIA'S SHARE OF TOTAL	54.2	61.9	62.8	58.1	64.0
FRANCE—					
India	1,515	2,957	6,943	1,880	1,360
Ceylon	727	2,351	4,076	1,196	515
China	7,359	5,785	8,386	7,295	4,969
TOTAL	9,601	11,093	19,408	11,926	7,430
PERCENTAGE OF INDIA'S SHARE OF TOTAL	45.8	26.7	35.8	15.8	18.3
CANADA—					
India	13,850	13,019	7,103	12,009	14,055
Ceylon	15,481	10,137	7,917	11,454	8,217
China	2,772	1,763	934	678	772
Java ... ..	...	4,444	8,543	2,076	84
TOTAL	36,753	38,930	32,399	33,423	23,128
PERCENTAGE OF INDIA'S SHARE OF TOTAL	37.7	33.4	22.0	35.9	60.7
UNITED STATES OF AMERICA—					
India	4,521	8,539	4,996	7,033	10,141
Ceylon	14,071	15,592	17,870	20,298	19,582
China	69,879	67,928	51,107	40,378	38,577
Java	158	8,656	9,611	7,663	5,594
TOTAL	95,126	100,715	83,584	90,247	76,487
PERCENTAGE OF INDIA'S SHARE OF TOTAL	4.8	8.5	6.0	7.8	13.3
AUSTRALIA AND NEW ZEALAND—					
India	9,412	9,287	9,380	9,438	9,326
Ceylon	26,120	30,866	27,970	23,495	19,513
China	2,945	2,047	1,951	733	222
Java	8,766	8,108	26,302	19,300	21,578
TOTAL	42,985	51,178	65,360	52,966	50,64
PERCENTAGE OF INDIA'S SHARE OF TOTAL	21.9	31.1	14.3	17.8	18.4

No. 11—Quantity of Tea (in packages) sold at the Auction Sales in Calcutta, in the years 1912-13 to 1921-22.

Principal districts.	Number of packages sold in									
	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22
Assam ...	228,881	209,686	192,031	285,771	327,124	309,098	267,816	244,248	244,280	140,362
Cachar ...	150,920	133,540	106,863	137,061	137,039	91,404	66,334	104,974	107,027	64,639
Sylhet ...	123,039	116,197	95,835	122,880	128,233	87,449	73,941	72,493	88,998	42,104
Dooars ...	229,688	240,169	163,951	269,670	272,244	134,782	127,848	217,559	198,602	145,836
Darjeeling ...	82,613	85,877	71,574	103,237	99,266	59,324	34,605	56,921	43,610	31,192
Chittagong ...	8,563	9,647	5,839	9,792	8,428	5,215	3,924	6,773	4,544	5,451
Terai ...	31,614	36,709	33,327	39,006	41,935	31,006	16,775	42,397	30,445	20,696
Chota Nagpur	1,636	1,387	900	1,725	210	7	13	41	125	1,393
Kumaon and Kangra ...	1,621	2,089	1,513	2,586	788	140	158	45	...	...
Dehra Dun ...	...	9,217	5,485	5,821	2,633	244	1,831	2,371	134	1,253
Madras ...	...	518	232	124	1,090	4,855	142	211	...	...
Nepal ...	533	1,069	...	872	900	437	434	1,040	85	630
Other place ...	60	974	250	...	...	91	765	...	...	...
TOTAL ...	859,168	847,079	677,800	978,545	1,019,884	724,052	594,586	749,073	717,860	453,556

NOTE.—The figures from 1916-17 are those furnished by Messrs. J. Thomas & Co., for publication in the *Indian Trade Journal* and they do not include second-hand tea, damaged tea, and dust from those concerns which sell only such teas on this market. The figures for the preceding years 1912-13 to 1915-16 were compiled from the *Indian Planters Gazette*.

No. 12.—Quantity of Tea (in packages) sold, and the average price per pound realised at the Auction Sales in Calcutta, during the last eight tea Seasons 1914-15 to 1921-22.

Season.	Assam.		Cachar.		Sylhet.		Darjeeling.		Dooars.		Terai.		All other places.		Total.	
	Pack-ages.	Price.	Pack-ages.	Price.	Pack-ages.	Price.	Pack-ages.	Price.	Pack-ages.	Price.	Pack-ages.	Price.	Pack-ages.	Price.	Pack-ages.	Price.
		A. P.		A. P.		A. P.		A. P.		A. P.		A. P.		A. P.		A. P.
1914-15	192,031	6 10	108,993	6 10	95,835	7 1	71,574	8 7	163,951	7 3	33,327	7 0	14,219	6 11	677,800	7 7
1915-16	285,771	9 5	137,061	8 1	122,880	8 0	103,237	10 9	269,670	8 7	35,006	8 7	30,920	8 2	978,545	8 11
1916-17	327,124	9 0	137,039	7 10	128,233	7 8	99,266	10 9	272,244	8 4	41,935	8 0	14,049	7 6	1,019,884	8 8
1917-18	309,098	8 2	91,404	6 3	87,449	6 4	59,324	7 11	134,782	6 5	31,006	6 1	10,938	6 9	724,052	7 3
1918-19	267,816	8 4	66,334	6 8	73,941	6 10	34,605	9 7	127,848	7 0	16,775	6 10	7,247	6 11	594,586	8 0
1919-20	244,248	8 4	104,974	7 4	72,493	7 1	56,921	9 7	217,559	8 0	42,397	7 3	10,481	7 0	749,073	8 0
1920-21	244,280	8 3	107,027	8 6	88,998	8 3	43,610	7 5	199,602	5 0	30,445	3 10	4,868	2 8	717,860	5 1
1921-22	140,362	11 8	64,639	8 0	42,104	8 0	31,192	11 7	145,836	9 11	20,696	8 3	8,727	7 8	453,556	10 1

NOTE.—The figures in this table are taken from the Annual Review of the Calcutta Tea Market published by Messrs. J. Thomas & Co.

No. 13—Average prices of Indian tea sold at Auction Sales in Calcutta, and average declared values of exports from 1890-91 to 1921-22, with variations expressed in index numbers, average of 1901-02 to 1910-11 being taken as 100 in each case.

Season.	Average price of Indian tea		Averaged declared value of exports by sea.		Season.	Average price of Indian tea.		Averaged declared value of exports by sea.	
	Price per lb.	Variation.	Value per lb.	Variation.		Price per lb.	Variation.	Value per lb.	Variation.
	<i>As. p.</i>		<i>As. p.</i>			<i>As. p.</i>		<i>As. p.</i>	
1890-91 ...	7 3	121	7 10	112	1906-07 ...	5 7	93	6 9	96
1891-92 ...	7 0	117	7 11	113	1907-08 ...	6 11	115	7 3	104
1892-93 ...	8 10	147	8 9	125	1908-09 ...	6 0	100	7 0	101
1893-94 ...	7 4	122	8 4	119	1909-10 ...	6 10	114	7 5	106
1894-95 ...	9 5	157	9 4	133	1910-11 ...	7 1	118	7 10	112
1895-96 ...	7 5	124	8 11	127	1911-12 ...	7 7	126	7 11	113
1896-97 ...	7 0	117	8 9	125	1912-13 ...	7 1	118	7 8	110
1897-98 ...	6 2	103	8 6	121	1913-14 ...	7 9	129	8 3	118
1898-99 ...	5 9	96	8 2	117	1914-15 ...	7 7	126	8 3	118
1899-1900 ...	5 11	99	8 4	119	1915-16 ...	8 11	149	9 5	135
1900-01 ...	5 1	85	8 0	114	1916-17 ...	8 8	144	9 2	131
1901-02 ...	5 5	90	7 2	104	1917-18 ...	7 3	121	7 10	112
1902-03 ...	5 3	87	6 6	93	1918-19 ...	8 0	133	8 9	125
1903-04 ...	5 10	97	6 7	94	1919-20 ...	8 0	133	8 8	124
1904-05 ...	5 4	89	6 5	92	1920-21 ...	5 1	85	6 10	98
1905-06 ...	5 5	90	6 7	94	1921-22 ...	10 1	168	9 3	132

NOTE.—Figures of price from 1890-91 to 1900-01 relate to the mean of the average prices of the three principal grades, Broken Pekoe, Pekoe and Pekoe Souchong, published in the preceding year's Reports, and those from 1901-02 are the average prices of all grades of tea as published by Messrs. J. Thomas & Co.

No. 14—Quantity (in packages), and average price per pound, of Indian Tea sold in London up to August in 1920, 1921 and 1922, as reported by the Tea Brokers' Association of London.

Producing District.	1920		1921		1922	
	Number of Packages.	Average price per lb.	Number of Packages.	Average price per lb.	Number of Packages.	Average price per lb.
		<i>d.</i>		<i>d.</i>		<i>d.</i>
Assam ...	495,613	15.48	767,766	12.70	557,175	14.52
Cambal and Sythet ...	193,067	12.41	239,613	6.89	207,310	12.31
Darjeeling ...	76,936	17.03	75,882	14.03	52,911	16.76
Deccan ...	147,053	13.69	182,358	9.92	123,120	13.68
Southern India, etc. ...	185,450	14.10	156,216	10.02	142,172	13.25
TOTAL	1,097,519	14.55	1,421,650	10.98	1,082,686	13.90

No. 15—Rates of Freight charged on tea from Calcutta to London in the years 1903 to 1922.

Year.	Rate.	Year.	Rate.
	£. s. d.		£. s. d.
1903 ...	1 13 9	1913	1 15 0(a)
1904 ...	1 15 0	1914	1 15 0(a)
1905 ...	1 11 3	1915	2 7 6
1906 ...	1 11 3	1916	2 7 6
1907 ...	1 16 3	1917	3 15 0(b)
1908 ...	1 12 6	1918	15 0 0(c)
1909 ...	1 12 6	1919	6 0 0(d)
1910 ...	1 12 6	1920	7 11 3(e)
1911 ...	1 12 6	1921	2 15 0(e)
1912 ...	1 15—(a)	1922	2 7 6(e)
			SUM.

Note.—The rates are the minimum rates per ton (50 cub. ft.) obtaining in August of each year.

(a) Subject to a rebate of 5s.

(b) From October 1917 the rate increased to £15-0-0.

(c) Relates to the rate at the beginning of June 1918, the rate was nominal from the middle of June 1918 to the end of the year. At the end of January 1919 it was reduced to £6-0-0 less 5 per cent.

(d) Less 5 per cent.

(e) Subject to a rebate of 10 per cent, not exceeding 5s. per ton.

No. 16—Average monthly wages of labourers employed in tea gardens in Assam, during 1912-13 to 1921-22.

Year.	ACT LABOURERS.				NON-ACT LABOURERS.				
	Men		Women.		Men.		Women.		Children.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs. A. P.
1912-13 ...	5	11 2	5	1 6	5	15 0	4	9 5	2 13 1
1913-14 ...	5	11 5	5	5 9	6	1 3	4	11 5	2 13 7
1914-15 ...	6	0 8	5	12 9	6	0 5	4	10 3	2 13 3
1915-16 ...	5	12 1	5	9 11	6	0 4	5	2 6	2 14 5
1916-17 ...	6	2 11	6	6 5	6	1 0	5	3 8	2 9 7
1917-18 ...	8	1 6	7	9 5	6	4 3	5	1 2	2 13 5
1918-19 ...	8	10 11	8	13 2	6	5 9	5	1 5	2 1 4
1919-20 ...	(a)		(a)		6	12 10	5	14 3	2 7 7
1920-21 ...	(a)		(a)		7	0 9	5	12 7	3 7 10
1921-22 ...	(a)		(a)		7	9 3	5	9 2	2 8 9

Note.—These averages are not the mean of district averages, but are calculated independently by dividing the total earnings of two typical months (September and March) by the total number of coolies on the books.

(a) There were practically no "Act labourers" during the year.

No. 17—Rates of Customs duties levied on tea in principal countries of the world.

Russia—(roubles per pound)

(1) Imported by the European Frontier—				
<i>Brick tea, black or green</i>	...	...	...	12.375
<i>All other kinds</i>	...	...	...	39.50
(2) Imported across the frontier of the Semirychensk Province of the Steppes, Irkutsk, or the Amur—				
<i>Black bohea, flower green and yellow</i>	...	...	...	33.50
(3) Imported through the Customs House of Irkutsk or westward across the frontier of Siberia or of the Steppes or the Semirychensk—				
<i>Tea in bricks</i>	...	...	...	4.75
<i>Tea in tablets of the Russian manufacture</i>	...	...	...	19

Germany—(marks per 100 kil.)

For consumption as tea	...	...	...	350
For the manufacture of theine	...	...	...	Free

Spain—(pesetas per 100 kil.)

Tea and imitations thereof: If the produce of some part of the British Dominions (except Australia)				
...	...	...	...	250
Otherwise	...	...	...	750

Austria—(krones per 100 kil.)

Imported by sea	226
-----------------	-----	-----	-----	-----

Japan—(yens per 100 kin)

Black tea	...	...	...	22.6
Black tea dust	...	...	...	6.8
Other tea	...	...	...	6

Persia—(krans per 100 batmans)

White tea	...	...	...	600
All other tea	...	...	...	400

Union of South Africa—(pence per lb.)

In packets or tins, not exceeding 10 lbs. each in weight	...	...	...	6
In larger packets or in bulk	...	...	...	4

Canada—(cents per lb.)

Imported direct from the country of growth and production, and tea purchased in bond in the United Kingdom				
...	...	...	...	7
All other tea	...	...	...	10

Australia—(pence per lb.)

In packets not exceeding 20 lbs. in net weight	...	...	...	1
All other tea	...	...	...	Free

New Zealand—(pence per lb.)

In packages of 5 lbs. or over (net weight of tea)—				
If the produce of some part of the British Dominions				
...	...	...	...	3
Otherwise	...	...	...	5
In packages of less than 5 lbs.				
If the produce of some part of the British Dominions				
...	...	...	...	5
Otherwise	...	...	...	7

No. 17—Rates of Customs duties levied on tea in principal countries of the world—contd.

Chile—(pesos per 100 kil.)				
In bulk	...	...	...	90
In paper or card-board packets	...	...	...	100
In packets of tin plate or other material	...	...	...	110
United Kingdom—(pence per lb.)	...	...	...	8
Sweden (krones per 100 kil.)	...	...	...	150
Norway (krones per 100 kil.)	...	...	...	100
Denmark (krones per 100 kil.)	...	...	...	70
Netherlands (florins per 100 kil.)	...	...	...	25
Belgium	...	...	...	Free
France (francs per 100 kil.)	...	...	...	400
Portugal (escudos per 100 kil.)	...	...	...	100
Italy (lire per 100 kil.)	...	...	...	400
Greece (drachmas per 100 okes)	...	...	...	580
Turkey	...	...	ad valorem	11 per cent.
Egypt	...	...	ad valorem	8 per cent.
Kenya Colony	...	...	ad valorem	20 per cent.
United States	...	...	...	Free
Ceylon (rupees per lb.)	...	...	...	0 25
China	...	...	ad valorem	5 per cent.
Straits Settlements	...	...	...	Free

**MEMBERS OF THE GENERAL COMMITTEE FOR THE
YEAR 1923-1924.**

MR. T. C. CRAWFORD, M.L.C.,		
	(Chairman) ...	Messrs. James Finlay & Co., Ltd.
MR. A. D. GORDON		
	(Vice-Chairman) ...	Williamson, Magor & Co.
THE HON'BLE SAMUEL BEST		Octavius Steel & Co., Ltd.
MR. W. G. FIGG	...	Begg, Dunlop & Co., Ltd.
" J. A. MACBEAN	...	Shaw, Wallace & Co.
" H. H. BURN	...	McLeod & Co.
" J. RAMACKERS	...	Bálmer, Lawrie & Co.
" JAMES LENNOX	...	Duncan Bros. & Co.
SIR ALEXANDER MURRAY, C.B.E.		Jardine, Skinner & Co.

DARJEELING AND DOOARS SUB-COMMITTEE.

MR. JOHN ROSS, (Chairman)	...	Messrs. Duncan Bros. & Co.
" T. A. MAGNUS	...	Davenport & Co.
" T. C. CRAWFORD, M.L.C.	...	James Finlay & Co., Ltd.
" F. E. WINMILL	...	Gillanders, Arbutnot & Co.
" W. H. MILES	...	J. Mackillican & Co.
" R. B. LAGDEN	...	McLeod & Co.
" G. MACKRELL	...	Octavius Steel & Co., Ltd.
" A. D. GORDON	...	Williamson, Magor & Co.
" S. DEB. MILLER	...	Andrew Yule & Co., Ltd.

SCIENTIFIC DEPARTMENT SUB-COMMITTEE.

MR. T. C. CRAWFORD, M.L.C.	...	Messrs. James Finlay & Co., Ltd.
" A. D. GORDON	...	Williamson, Magor & Co.
" J. A. MACBEAN	...	Shaw, Wallace & Co.
" W. G. FIGG	...	Begg, Dunlop & Co., Ltd.

**LIST OF MEMBERS OF THE GENERAL COMMITTEE AND
SUB-COMMITTEES OF THE ASSAM BRANCH INDIAN
TEA ASSOCIATION FOR THE YEAR 1923-24.**

General Committee.	Sub-Committees.	Address.
Mr. D. M. Somerville, M.L.C.	Honorary Chairman ...	Hattigor.
„ W. D. Smiles, M.L.C.	„ Vice-Chairman ..	Do.
	<i>Doom Dooma Sub-Committee.</i>	
	The Supdt., Assam Frontier Tea Co., Ld.	Talup.
	„ „ Bordubi Tea Co., Ld. ...	Doom Dooma.
	„ „ Doom Dooma Tea Co., Ld.	Do.
„ J. M. Kilburn,	„ „ Makum (Assam) T. Co., Ld.	Margherita.
	„ „ Budla Beta Tea Co., Ld.	Panitola.
„ A. E. Hunter,	„ „ Tara Tea Co., Ld. ...	Bara Hapjan.
	The Manager, Pabbojan Dn., Pab- bojan Tea Co., Ld.	Do.
	<i>Panitola Sub-Committee.</i>	
	The Supdt., Eastern Assam Co., Ld. ...	Chabua.
	The Manager, Dinjan T. E., Green- wood T. Co., Ld.	Rungagora.
„ G. E. Moore, (Chairman.)	The Supdt., Panitola Dn., Jokai (Assam) Tea Co., Ld.	Panitola.
	„ „ Budla Beta Tea Co., Ld.	Do.
	„ Manager, Chabua T. E., Chabua Tea Co., Ld.	Chabua.
	„ „ Limbuguri Tea Co., Ld.	Panitola.
	„ „ Gillapukri Tea & Seed Co., Ld.	Tinsukia.
	<i>Tingiri Sub-Committee.</i>	
W. H. Woodward, (Chairman.)	The Supdt., Tingiri Tea Co., Ld. ...	Hoogrijan.
„ S. W. Powell,	The Manager, Deochall Tea Estate, Dekhari Tea Co., Ld.	Do.
	„ „ Rajah Alli Tea Es., Ld.	Do.

General Committee.	Sub-Committees.	Address.
	<i>Tingri Sub-Committee—contd.</i>	
	The Manager, Zaloni Tea Es., Ltd. ...	Hoogrijan.
	" " Itakhoolie Tea Co., Ltd.	Tinsukia.
	" Supdt., Jaipur Tea Co., Ltd. ...	Jaipur.
	The Manager, Jutlipari Tea Co., Ltd.	Hoogrijan.
	<i>Dibrugarh Sub-Committee.</i>	
Mr. C. E. Leader ...	The Manager, Bokel Dn., Jokai (Assam) Tea Co., Ltd.	Lahowal.
	" " Mokalbari Tea Co. Ltd.	Dikom.
" William Read (Chairman.)	" Supdt., Upper Assam Tea Co., Ltd.	Dibrugarh.
	" Manager, British Indian Tea Co., Ltd.	Jokai.
	" " Greenwood Tea Estate, Greenwood Tea. Co. Ltd.	Dibrugarh.
	" " Nahortoli Tea Estate, Anglo-American Direct Tea & Trading Co., Ltd.	Dikom.
	" " Chowkidinghee Tea Estate.	Rehabari.
	<i>Moran Sub-Committee.</i>	
" W. D. Smiles, M.L.C., (Chairman.)	The General Manager, Moran Tea Co., Ltd.	Moran.
	The Manager, Rajmai Tea Estate Rajmai Tea Co., Ltd.	Rajmai.
	" " Doomur Dullung Tea Estate, Assam Company.	Moran.
	" " Khowang Tea Co., Ltd.	Khowang.
	" " Dekhari Tea Estate, Dekhari Tea Co., Ltd.	Rajmai.
	" " Khomtai Tea Estate Assam Co	Moran.
	" " Attabarrie Tea Estate	Rajmai.
	<i>Sonari Sub-Committee.</i>	
" J. S. Elliot (Chairman.)	The Manager, Towkok Tea Estate Assam Company.	Sonari.

General Committee.	Sub-Committees.	Address.
	<i>Sonari Sub-Committee—contd.</i>	
	The Supdt., Single Tea Co., Ltd. ...	Suffry.
	The Manager, Deeping Tea Estate, Jorehaut Tea Co., Ltd.	Sonari.
	" " Borbam Tea Estate, Joonktoli Tea Co., Ltd.	do.
	" " Borhat Tea Estate Borhat Tea Co., Ltd.	Borhat.
	" " Borahie Tea Estate ...	Sonari
	" " Kanu Dn., Grob Tea Co., Ltd.	Sapekhati.
	<i>Nazira Sub-Committee.</i>	
	The General Manager, Amgoorie Tea Estates Ltd.	Amguri.
Mr. J. S. Ronald (Chairman).	" " Assam Company	Nazira.
	The Manager, Madoorie Tea Estate, Doologram Tea Co., Ltd.	Do.
" J. F. Falconer ...	" " Lukwah Tea Co., Ltd. ...	Lakwa.
	" " Nahor Habi Tea Estate	Do.
	" " Gelahey Tea Estate, Assam Company.	Gelahey
	" " Borsillah Tea Estate, Jhanzie Tea Association, Ltd.	Tiphook.
	<i>Jorhat Sub-Committee.</i>	
" D Slimmen ...	The Supdt., Jorhat Tea Co., Ltd. ...	Cinnamara.
" A. J. Percy ...	" " Jhanzie Tea Association, Ltd.	Selenghat.
	The Manager, Meleng Tea Estate ...	Meleng.
" S. O. Jackson ...	" " Gotoonga Division, Moabund Tea Co., Ltd.	Gatonga.
	" " Dessai and Parbutia Tea Co., Ltd.	Moriani.
	" " Kakajan Division, Kanan Devan Hills Produce Co., Ltd.	Nakachari.
	" " Thengalbari Tea Estate	Jorhat.

General Committee.	Sub-Committees.	Address.
	<i>North Lakhimpur Sub-Committee.</i>	
Mr. G. W. S. Bradish (Chairman).	The Manager, Doolahat Tea Co., Ltd.	N. Lakhimpur.
	" " Harmutty Tea Co., Ltd.	Laluk.
	" " Silonibari Tea Co., Ltd.	Silonibari.
	" " Seajuli Tea Co., Ltd. ...	N. Lakhimpur.
	" " Joyhing Division, Jokai (Assam) Tea Co., Ltd.	Do.
	" " New Cinatollah Tea Co., Ltd.	Do.
	" " Dejoo Tea Co., Ltd. ...	Do.
	<i>Golaghat Sub-Committee.</i>	
Mr. C. Ingram (Chairman).	The General Manager, Raagajaun Tea Co., Ltd.	Marangi.
	The Supdt., Badlipar Tea Co., Ltd. ...	Badlipar.
Mr. A. Locket	" " Brahmaputra Tea Co., Ltd.	Negheriting.
	The Manager, Barsapori Tea Estate, Jorehaut Tea Co., Ltd.	Numaligarh.
	" " Dolaguri Tea Estate ...	Letekujan.
	" " Dooria Tea Co., Ltd. ...	Badlipar.
	" " Borjan Tea Co., Ltd. ...	Borjan.
	<i>Nowgong Sub-Committee.</i>	
Mr. A. Chrystall (Chairman).	The Manager, Amluckie Tea Co., Ltd.	Salona.
	" " Kellyden Tea Estate, Chubwa Tea Co., Ltd.	Misa.
	" " Salona Division, Salona Tea Co., Ltd.	Salona.
Mr. M. H. Clarke	" " Seconee Tea Estate, Koliabor and Seconee Tea Co., Ltd.	Jaklabandha.
	" " Jiajuri Tea Estate ...	Chapanalla.
	" " Sagmootia Tea Estate, Consolidated Tea and Lands Co., Ltd.	Jaklabandha.
	" " Kondoli Tea Estate, Salona Tea Co., Ltd.	Kotiatoli.

General Committee.	Sub-Committees.	Address.
	<i>Bishnath Sub-Committee.</i>	
Mr. W. Newnham Davis (Chairman).	The Manager, Majulighur Tea Estate, Majuli Tea Co., Ltd.	Scotea.
	" " Monabari Tea Estate, Imperial Tea Co., Ltd.	Kathonibari.
	" " Pertabghur Tea Estate, Bishnauth Tea Co., Ltd.	Sootea.
	" " Dekorai Tea Estate, Bishnauth Tea Co., Ltd.	Do.
	The Supdt., Shakomato Tea Co., Ltd.	Bishnath-ghat.
	<i>Tezpur Sub-Committee.</i>	
Mr. Robert Johnstone (Chairman).	The Manager, Nahor Rani Division, Anglo-American Direct Tea & Trading Co., Ltd.	Thakurbari.
	" " Kacharigaon Tea Co., Ltd.	Borjuli.
	" " Namgaon Tea Estate, Empire of India & Ceylon Tea Co., Ltd.	Thakurbari.
	" " Bamgaon Tea Co., Ltd.	Balipara.
Mr. F. B. Hannen	The Supdt., Sonajuli Division, Empire of India & Ceylon Tea Co., Ltd.	Borjuli.
	The Manager, Phulbari Division, Borelli Tea Co., Ltd.	Balipara.
	" " Hanchurah Division, Borelli Tea Co., Ltd.	Do.
	<i>Borsola Sub-Committee.</i>	
	The Manager, Deokajuli Tea Co., Ltd.	Dhekiajuli.
	" " Sapoi Tea Co., Ltd. ...	Do.
	" " Dibru-Darrang Tea Co., Ltd.	Do.
	" " Bahipukri Tea Estate, Tezpur Tea Co., Ltd.	Orang.
	" " Singri Tea Estate, Bam- gaon Tea Co., Ltd.	Dhekiajuli.
	" " Orang Tea Estate ...	Orang.
	" " Chardwar Tea Estate, Chardwar Tea Co., Ltd.	Dhekiajuli.

General Committee.	Sub-Committees.	Address.
Mr. D. M. Somerville M.L.C., (Chairman)	<i>Mangaldai Sub-Committee.</i>	
	The Manager, Attareekhat Division, Attareekhat Tea Co., Ld.	Attareekhat
	" " Bhutiachang Tea Co. Ld.	Panerihat.
	The Supdt., Hattigor Division, Consoli- dated Tea & Lands Co., Ld.	Hattigor.
	The Manager, Dimakusi Tea Co., Ld.	Panerihat.
	" " Paneery Tea Estate, Attareekhat Tea Co., Ld.	Do.
	" " Orangajuli Tea Estate, Assam Doocars Tea Co., Ld.	Do.
	" " Tongani Tea Estate ...	Mangaldai.

LIST OF MEMBERS OF THE GENERAL COMMITTEE, SURMA
VALLEY BRANCH, INDIAN TEA ASSOCIATION,
ELECTED FOR THE YEAR 1923-24.

MR. E. W. HOBSON, M.L.C., (<i>Chairman</i>)		
„ J. C. DAWSON, (<i>Vice-Chairman</i>)	...	} Chargola-Longai.
„ W. R. P. GUNNERY	...	
„ H. D. MARSHALL, O.B.E.,	...	} Luckipur.
„ F. W. CARPENTER	...	
„ G. M. C. BLACK	...	Happy Valley.
„ J. MACKNIGHT	...	North Cachar.
„ A. B. BEDDOW	...	} Chutla Bheel.
„ R. ST. J. HICKMAN, C.I.E.	...	
„ A. MCCREATH	...	} Hailakandi.
„ H. L. BIGGE	...	
„ H. M. JAMES	...	} Lungla-Juri-Doloi
„ J. REID	...	
„ P. WOODLAND	...	North of Surma.
„ C. MACLEOD	...	} Balisera.
„ J. A. MINTO	...	
„ C. N. W. GRIMSHAW	...	Luskerpore.

MR. W. E. D. COOPER, (*Secretary*).

**LIST OF MEMBERS OF THE DISTRICT COMMITTEES.
ELECTED FOR THE YEAR 1923-24.**

LUCKIPUR DISTRICT COMMITTEE.

Name of Members.	Address.	Representative of
Mr. H. D. Marshall, O.B.E., (<i>Chairman & Hon. Secy.</i>)	Pallorbund	... Messrs. Macneill & Co.
" A. R. Harvey	Tilkah Tea Co.	... " Octavius Steel & Co.
" F. W. Carpenter	Chingoor	... " Barlow & Co.

HAPPY VALLEY DISTRICT COMMITTEE.

Mr. G. M. C. Black, (<i>Chairman & Hon. Secy.</i>)	Coombergram	... Messrs. Octavius Steel & Co.
" A. F. Stuart	Koomber	... " Begg, Dunlop & Co.
" R. H. Talbot	Cossipore	... " Macneill & Co.
" T. W. Green	Urrunabund	... " Balmer, Lawrie & Co.
" J. S. Mercer	Arcuttipore	... " J. Mackillean & Co.
" J. M. Taylor	Doyapore	... " Walker Goward & Co.
" F. Ross Jones	Chandighat	... " Duncan Brothers & Co.
The Manager	Dooloogram	... " McLeod & Co.
" "	Martycherra	... " Barry & Co.

CHUTLA BHEEL DISTRICT COMMITTEE.

Mr. A. B. Beddow, (<i>Chairman & Secy.</i>)	Dwarbund	... Messrs. Balmer, Lawrie & Co.
" J. D. Jenkins	Derby	... " Octavius Steel & Co.
" R. St. J. Hickman, C.I.E.	Boro-Jalingah	... " James Finlay & Co.
The Manager	Iringmara Tea Co.	... " Geo. Henderson & Co.
" "	Kuttal	... " McLeod & Co.
" "	Monierkhal T. E.	... " Davenport & Co.
" "	Chincoorie	... " Villiers, Ld.
" "	West Jalinga	... " Duncan Brothers & Co.
Mr. E. G. Peters	Ruttonpore	... " Jardine, Skinner & Co.

HAILAKANDI DISTRICT COMMITTEE.

Mr. A. McCreath, (<i>Chairman</i>)	Dholai	... Messrs. Duncan Brothers & Co.
" H. L. Bigge, (<i>Hon. Secy.</i>)	Lallacherra	... " Jardine Skinner & Co.
" F. R. Johnson	Kalacherra	... " Octavius Steel & Co.
" J. H. Jewell	Roopacherra	... " Begg, Dunlop & Co.
" B. Gupta	Vernerpore	... The Secretary, Cachar Native Joint Stock Co. Ld.
The Manager	Koyah	... Messrs. Macneill & Co.
" "	Manipore	... " Gillanders Arbuthnot & Co.

NORTH CACHAR DISTRICT COMMITTEE.

Mr. J. MacKnight, (<i>Chairman & Hon. Secy.</i>)	Kurkorie	... Messrs. Duncan Bros. & Co.
" A. G. Furrell	Hatticherra	... " Macneill & Co.
" D. E. Gomme	Ballacherra	... " Jardine, Skinner & Co.
" E. B. Baker	Duloherra	... " James Finlay & Co.
" M. T. Beatta	Craigpark	... " Barry & Co.
" R. B. Lungley	Kallinecherra	... " Octavius Steel & Co.
" J. M. Barry	Jetinga Valley	... " Begg, Dunlop & Co.

CHARGOLA-LONGAI DISTRICT COMMITTEE.

Name of Members.	Address.	Representative of
Mr. J. C. Dawson, (<i>Chairman</i>)	Isa Bheel	Messrs. Octavius Steel & Co.
„ B. J. Lamb (<i>Hon. Secy.</i>)	Bhubrighat	Private gardens.
„ W. B. P. Gunnery	Chargola	Messrs. James Finlay & Co.
„ P. S. Doubell	Sephinjuri	„ Williamson Magor & Co.
„ T. E. Holbrook	Dullabcherra	„ McLeod & Co.

LUNGLA-JURI-DOLOI DISTRICT COMMITTEE.

Mr. H. M. James, (<i>Chairman & Hon. Secy.</i>)	Shumshernugger	Messrs. Octavius Steel & Co.
„ J. Reid	Allynugger	„ Duncan Brothers & Co.
„ A. B. Hyslop	New Samanbagh	„ Shaw Wallace & Co.
„ F. W. Wilson	Phooltullah	„ Williamson, Magor & Co.
„ H. L. Birley	Holicherra	„ James Finlay & Co.
„ D. Smith	Sonarupa	„ Macneill & Co.
„ J. Norman Ross	Ghazipore	„ Andrew Yule & Co.
„ C. A. Williams	Ruthna	„ McLeod & Co.

NORTH OF SURMA DISTRICT COMMITTEE.

Mr. G. V. Innes, (<i>Chairman & Hon. Secy.</i>)	Lulleecherra	Messrs. James Finlay & Co.
„ P. Woodland	Lackatoorah	„ J. Mackilloan & Co.
The Manager	Malnicherra	„ Barry & Co.
„ „	Loobacherra	„ Octavius Steel & Co.

BALISERA DISTRICT COMMITTEE.

Mr. O. MacLeod, (<i>Chairman & Hon. Secy.</i>)	Deanston	Messrs. James Finlay & Co.
„ J. A. Minto	Mazdehee	„ Planters Stores & Agency Co.
The Manager	Satgaon	„ Octavius Steel & Co.

LUSKERPORE DISTRICT COMMITTEE.

Mr. C. N. W. Grimshaw, (<i>Chairman & Hon. Secy.</i>)	Surma	Messrs. McLeod & Co.
„ J. W. Smart	Chandpore	„ Barry & Co.
„ J. E. Aird	Deundi	„ Planters Stores & Agency Co.
„ D. Tulloch	Daragaon	„ James Finlay & Co.
„ S. Parrot	Luskerpore	„ Shaw Wallace & Co.
The Manager	Chandeecherra	„ Octavius Steel & Co.
Mr. P. Cruickshank	Amo	„ Duncan Bros. & Co.

REPRESENTATIVES OF THE SURMA VALLEY BRANCH, INDIAN TEA ASSOCIATION, ON THE ASSAM LABOUR BOARD.

Mr. C. MacLeod.
 „ H. L. Bigge.
 „ J. C. Dawson.

INDIAN TEA CESS COMMITTEE.

Mr. A. J. G. Cresswell, M.L.C.
 „ E. W. Hobson, M.L.C.

ASSAM LEGISLATIVE COUNCIL.

Mr. A. J. G. Cresswell, M.L.C.
 „ E. W. Hobson, M.L.C.

RULES OF THE INDIAN TEA ASSOCIATION.

*As amended at an Extraordinary General meeting held
on the 8th January 1901.*

1. That the Association shall be styled the "INDIAN TEA ASSOCIATION," and shall have its headquarters in Calcutta.
2. That the objects and duty of the Association shall be to promote the common interests of all persons concerned in the cultivation of Tea in India.
3. That proprietors and Managers of, and Agents for, Tea Estates (including Limited Companies, which shall be represented by their Agents or Secretaries) shall be eligible as members of the Association.
4. That applicants for admission, as members shall be elected by the General Committee.
5. That the business and funds of the Association shall be managed by a General Committee consisting of nine firms, to be elected annually by voting papers circulated, the result of the voting to be scrutinized and declared at the Annual General Meeting of the Association, such Annual General Meeting to be held at such time in the month of February, or as soon thereafter as possible in each year, as may be appointed by the General Committee. The nine firms thus elected shall hold office for one year, and shall each nominate a gentleman to represent them on the General Committee. The General Committee shall elect their own Chairman and Vice-Chairman. Four members of the General Committee to form a quorum. The Secretary and Assistant Secretary of the Bengal Chamber of Commerce shall be *ex-officio* Secretary and Assistant Secretary of the Association, and the business of the Association shall be carried on by the staff of the Bengal Chamber of Commerce in return for such remuneration as may be agreed upon, from time to time, between the General Committee of the Association and the Committee of the Chamber.
6. That the Association may be represented in the Tea Districts by existing Local Associations working in conformity with the Association's Rules, and by District Committees appointed for the purpose of carrying out the objects of the Association. Each District Committee shall be elected by the votes of the Superintendents and Managers of gardens situated in such District. Superintendents and Managers of gardens shall alone be eligible to serve on District Committees. In the election of members to serve on District Committees the number of votes to which each Superintendent or Manager is entitled shall be based upon the area of tea cultivation under his charge as specified in Rule 12. Each District Committee shall frame its own Rules for internal administration subject to the approval and confirmation of the General Committee. The General Committee may decide, when necessary, what groups of gardens shall be represented by District Committees.

7. That voting by proxy shall be allowed, provided proxies are in favour of members of the Association.

8. That for the purpose of defraying the expenses of the Association an annual contribution, based upon the area under tea cultivation, and to be fixed by the General Committee, subject to confirmation at the next Ordinary General Meeting shall be payable by each company and private garden represented in the Association.

9. That the General Committee may whenever they think fit and shall, upon the requisition in writing of any seven members of the Association, convene an Extraordinary General Meeting.

10. That upon the receipt of such requisition, which shall specify the object of the meeting proposed to be called, the General Committee shall forthwith proceed to convene an Extraordinary General Meeting to be held within thirty days of the receipt of such requisition. Seven days' notice, at the least, of all General Meetings, shall be given to the members in writing or by advertisement in one or more of the Calcutta daily papers.

11. That no General Meeting shall be valid at which less than seven members shall be present either in person or by proxy.

12. That in all matters to be determined by the votes of members, the number of votes to which each Limited Company or private concern is entitled shall be based on the area under tea cultivation as follows:—

On areas not exceeding 1,000 acres ...	One vote for each 100 acres or part of 100 acres over 50.
Over 1,000 acres and not exceeding 2,000 acres	One vote for each 250 acres over 1,000 acres.
Over 2,000 acres ...	One vote for each 500 acres over 2,000 acres.

In cases of equality of votes the Chairman of the General Committee and the Chairman of all General Meetings shall have a casting vote.

13. That the Accounts and Reports of the proceedings of the Association shall be open to the inspection of members, at convenient times, to be fixed by the Committee.

14. That an Extraordinary General Meeting convened for the purpose may, by the votes of three-fourths of the members present, in person or by proxy, expel any member from the Association.

15. That any member may retire from the Association on giving six months' notice in writing to the General Committee of his intention to do so.

16. That the rules of the Association may be repealed or altered, and new ones passed, at any General Meeting, provided that the proposed alteration or new Rule or Rules shall be notified to the members at least one calendar month previous to such Meeting.

BONUS RULES.

1. That no Superintendent, Manager, Assistant Manager, or other employé or Agent of any garden represented in the Association, shall engage or attempt to recruit or entice, directly or indirectly, any labourer or labourers from any other garden represented in the Association, by offering higher wages than those current for the locality wherein the garden is situated or fixed by the Association.

2. That no bonus or perquisite such as rum, rice blankets, etc., shall in future be given to coolies engaged by one garden from another belonging to the Association. In cases where agreements are made with such coolies under Act XIII of 1859, and it becomes necessary to make an advance in order to bring these agreements within the provisions of the Act, the amount of advance for a year's agreement shall not exceed Rs. 6 for a man and Rs. 4 for a woman, and shall be recovered by equal monthly instalments during the last six months of its currency.

3. That coolies engaged under the conditions of Rule 2 shall not be paid any bonus or any increase over the usual monthly rates wages of the District, as fixed by the District Committees and confirmed by the General Committee of the Association, until they shall have served for a period of not less than two years on the garden employing them.

4. That no Superintendent, Manager, Assistant Manager, or other employé or Agent of a garden represented in the Association shall without first informing the labourer's previous employer employ or harbour any labourer from another garden also belonging to it, until a period, as fixed by the District Committee and confirmed by the General Committee of the Association shall have elapsed from the time of the labourer leaving the garden on which he was last employed.

5. That the above Rule shall come into force on the 1st of January 1888.

ASSAM BRANCH, INDIAN TEA ASSOCIATION.

REVISED RULES.

As from the 29th March 1919.

NAME.

1. The Association shall be called the "Assam Branch Indian Tea Association."

OBJECTS.

2. The objects of the Association are to take up all matters connected with the tea industry needing attention: to keep as much as possible in touch with the Government, and other Associations and Bodies having the same or like objects in view; and to maintain a united feeling in the province.

MEMBERS.

3. The Association shall consist of:—

(a) Ordinary Members, viz, :—

All Companies, Proprietors or persons having or owning Tea Estates in the Upper Assam Valley are eligible as Members by paying such annual subscription to the Funds of the Association (Assam Branch) as may be fixed upon as payable from time to time.

Such Companies or concerns shall ordinarily be represented by their Superintendent or General Manager (if any) or some other Manager appointed for that purpose.

(b) Honorary Members to be nominated from time to time by the General Committee.

Honorary Members shall be at liberty to attend the yearly General Meeting of the General Committee and may discuss any matters that may be brought before the meeting but have no vote and shall not be called on to pay any subscription.

SUBSCRIPTION.

4. The annual subscription to the Association shall be one anna and a half per acre under tea, and such subscription shall be paid by ordinary Members on or before the 31st day of December in each year, for the current year.

CONSTITUTION.

5. The Association shall primarily be worked through a General Committee to be elected yearly by, and from among, the members of the Sub-Committees; and shall further be composed of Sub-Committees to be elected yearly by the ordinary members as hereinafter provided and shall have a paid Secretary.

ELECTION OF SUB-COMMITTEES.

6. Each District, Sub-Division or Local Centre containing members belonging to the Association shall, in the month of March in each year, elect a Sub-Committee from among their number.

The General Committee shall from time to time decide the number, membership area and jurisdiction of such Local centres above mentioned.

Each Sub-Committee shall consist of not less than three nor more than seven members, and shall ordinarily be elected by vote or ballot before the 31st day of March, but the outgoing Committee shall be re-eligible, and shall in any case continue to act till the new Committee has accepted office.

VOTES AT ELECTION OF SUB-COMMITTEE.

7. In the election of Sub-Committees the number of votes to which each member is entitled shall be based on the area under tea cultivation as follows :—

- (a) On areas not exceeding 1,000 acres, one vote for each 100 acres under tea, or part of 100 acres over 50 acres under tea.
- (b) Over 1,000 acres and not exceeding 3,000 acres, one vote for every 100 acres up to the first 1,000 and thereafter one vote for each 250 acres over 1,000 acres under tea.
- (c) The same vote as (b) up to 3,000 acres and thereafter one vote for each 500 acres under Tea.

In the event of any member owning gardens in different Local centres of the Association, such member shall have his votes allotted separately on the total area under tea cultivation of his gardens in each Local centre in accordance with Rule 7 (a), 7 (b) and 7 (c).

The votes so allotted separately shall only be used in the election of members in the same Local centre as are the gardens in respect of which the votes have been so allotted.

No member shall have more than two of his representatives as members of the same Sub-Committee.

DUTIES OF SUB-COMMITTEES.

8. Sub-Committees shall meet whenever practicable and may settle all questions as to length of notice convening their meetings and conduct of business as they may think fit except as hereinafter may be otherwise specially provided.

SUB-COMMITTEE MEETINGS.

9. Each Sub-Committee shall at its first meeting in each year appoint an Honorary Chairman of its Committee, whose duties will be *inter alia* :—

- (a) To keep a register of all transactions of his Committee and forward the same to the Secretary to the Association.
- (b) To refer all matters to the said Secretary requiring the attention of the General Committee.

VOTES AT SUB-COMMITTEE MEETING.

10. In calculating the votes at all meetings at the Sub-Committee each member thereof shall have one vote.

In the case of two representatives of a member being members of the same Sub-Committee such representatives shall each have one vote.

In all cases of equality of votes the Chairman of the Sub-Committee shall have a casting vote.

RESIGNATION OF MEMBERS OF SUB-COMMITTEE.

11. In the event of any member or members of a Sub-Committee resigning before the completion of his or their term of office the member or members who at the last election obtained the next number of votes to the member or members so resigning shall *ipso facto* succeed to the vacancy or vacancies.

POWERS OF SUB-COMMITTEE.

12. Sub-Committees, through their Chairmen, shall be at liberty—

- (a) To bring to the notice of the Deputy Commissioner or Sub-Divisional Officer, as the case may be, irregularities they may consider to have occurred, in any way connected with the administration, or affecting local planting interests, and may make suggestion, in connection therewith.
- (b) To consult with other Sub-Committees, in the same District and reply jointly to any communication.

emanating from the official Head of the District or the Sudder Magistrate or Court.

Provided, that, if, in the opinion of the Sub-Committee or Committees, the subject under discussion or reference is of sufficient importance, or is likely to affect the interests of the Province, they shall forthwith forward the same to the Secretary to the Association for the attention of the General Committee, and shall (if necessary) merely inform such local authority that they have done so.

QUORUM AT SUB-COMMITTEE MEETINGS.

13. In all meetings of a Sub-Committee three members present in person or by proxy shall form a quorum.

ELECTION OF GENERAL COMMITTEE.

14. The General Committee, exclusive of the Honorary Chairman thereof, shall be elected on the following basis, and in the following manner, that is to say :—

Each District shall be represented on the General Committee by one member for every complete membership area of 9,000 acres within such District. Provided that no District shall be represented on the General Committee by less than 2 members.

In the event of any District containing more than one Sub-Committee the number of members by whom each of such Committees are to be represented on the General Committee on the above basis shall be mutually agreed by and between all of such Sub-Committees and in case of any dispute arising such representation shall be decided by the General Committee.

In the event of any Sub-Committee being entitled to be represented on the General Committee by its Chairman and one or more other members such Sub-Committee shall at its first meeting in each year elect such member or members (other than its Chairman) to represent such Sub-Committee on the General Committee.

The Chairman of each Sub-Committee shall *ex officio* be a member of the General Committee and shall therefore be (a) the member to represent those Sub-Committees who are only entitled to be represented on the General Committee by one member and (b) one of the members to represent those Sub-Committees who are entitled to be represented on the General Committee by more than one member. After the General Committee have elected a Chairman, as provided by rule 13, and in the event of any member of the General Committee dying or resigning his place on the General Committee the respective Sub-Committee re-

represented by such Chairman or member shall forthwith elect another member or members to fill his or their place or places on the General Committee, the members of the General Committee being members thereof in their individual capacity and not as representing their concerns.

VOTES AT GENERAL COMMITTEE MEETINGS.

15. In calculating the votes, at all meetings of the General Committee each member shall have one vote.

The Chairman or Vice-Chairman, as the case may be, of the meeting in case of equality of votes shall have a casting vote.

TEMPORARY MEMBERS OF GENERAL COMMITTEE.

16. If any member of the General Committee is absent from the District for more than three months, the Sub-Committee, of which he is a member, shall at once proceed to elect a temporary substitute from among their members, and intimate the same in writing to the Secretary.

RESIGNATION OF CHAIRMAN OR VICE-CHAIRMAN OF GENERAL COMMITTEE OR CHAIRMAN OF SUB-COMMITTEE.

17. In the event of the Honorary Chairman or Vice-Chairman of the General Committee or of an Honorary Chairman of a Sub-Committee wishing to resign before the completion of his term of office he shall call a meeting forthwith, at which a new, Chairman or Vice-Chairman as the case may be shall be appointed until which time he shall continue to act.

GENERAL COMMITTEE MEETINGS.

18. At least one meeting of the General Committee shall be held in each year, if possible during the month of March of which one month's notice in writing shall be given to the members thereof. Any subjects for discussion to be in the Secretary's hands one month previous to such meeting.

The members at their first meeting in each year shall elect an Honorary Chairman, and an Honorary Vice-Chairman to represent the Chairman when absent: and shall at such meeting, also elect a paid Secretary to the Association.

In the event of any member being unable to attend a meeting he shall be at liberty to nominate any member of his Sub-Committee to take his place on giving him his proxy for that purpose.

Seven members shall be present, in person or by proxy to form quorum.

EXTRAORDINARY GENERAL COMMITTEE MEETINGS.

19. The Chairman may whenever he thinks fit and the Secretary shall on the requisition of not less than seven members of the General Committee forthwith proceed to convene an Extraordinary Meeting of the General Committee.

The requisition shall state the reasons for calling such meeting and the matters to be discussed thereat.

The Secretary if possible give 15 days' notice in writing of such meeting to all the members of the General Committee stating the place and object of the meeting and by whom it has been requisitioned.

Seven members present in person or by proxy shall form a quorum. The matters set out in the requisition and such others of which at least 7 days' notice has been given to the Secretary, and those only shall be discussed.

If from any cause a quorum is not present, a fresh requisition shall be necessary.

POWERS OF GENERAL COMMITTEE.

20. The General Committee shall have vested in them the management and control of the affairs of the Association including the investment, dealing with and disbursement of the income and reserve funds of the Association, and the appointment and control of a paid Secretary and shall arrange to have the accounts audited and submitted to the Association yearly, at their first General Committee meeting, and in particular, shall be at liberty, through their Honorary Chairman, Vice-Chairman or the Secretary to the Association to do such acts and make such representations to Government or any other Association, body or person, as in their opinion may be necessary in the interests of the Province or of the Tea Industry.

ANNUAL MEETING OF THE ASSOCIATION.

21. The Annual General Meeting of the Association shall be held if possible during the month of November in each year of which one month's notice shall be given to all members of the Association, any subject for discussion to be in the Secretary's hands one month previous to such meeting.

ALTERATION OF RULES.

22. The rules of the Association may be altered from time to time by the General Committee.

One month's notice shall be given to all members of the General Committee giving full particulars of the proposed alterations.

No alteration in the existing rules shall be made unless three-fourths of the General Committee vote either in person or by proxy.

The votes shall be calculated as provided for by rule 15; the Honorary Chairman or Vice-Chairman shall have a casting vote in case of equality of votes.

The rules, if amended, shall thereupon be reprinted and circulated among the members of the Association and shall thereupon be binding on them.

MONTHLY PROCEEDINGS.

23. For the information of members, the monthly proceedings of the Association shall be printed and shall contain all such matters of general interests during the past month as the Honorary Chairman or Vice-Chairman in conjunction with the Secretary shall, from time to time, direct.

THE SECRETARY.

24. The Secretary on receiving a communication from the General Committee or the Chairman of a Sub-Committee or any other Association on matters affecting public interest and demanding the attention of the Association, shall as soon as possible, forward copies to every member of the General Committee.

Each member of the General Committee shall thereupon express his view of the subject so referred to him, and forward the same in writing to the Secretary, who shall, in consultation with the Honorary Chairman or Vice-Chairman of the General Committee be guided as to further action in the matter by the majority of opinions expressed.

The Secretary shall further keep a general register of the proceedings of the General Committee, and keep the accounts which shall be printed and circulated to all members of the Association after they have been passed by the General Committee, and generally carry on the clerical work of the Association.

On the written request of any member of the General Committee the Secretary shall forward such member a copy of the opinions of any other members of the General Committee on any matter submitted by the Secretary for the opinion of all members of the General Committee and shall on the like request forward a copy of the Minutes of any Sub-Committee Meetings provided such opinions or Minutes are not expressed to be confidential.

SURMA VALLEY BRANCH INDIAN TEA ASSOCIATION.

RULES.

1. The Association shall be called the "Surma Valley Branch of the Indian Tea Association."

2. The object of the Association are generally to watch over and, as far as possible, to protect the interests of the Tea Industry of the Surma Valley, also to keep in touch with Government, the Indian Tea Association, Calcutta, and other Associations on matters connected with the Indian Tea Industry.

3. The Association shall consist of Companies, Proprietors, or Concerns occupied in the production of tea in the Surma Valley. Such Companies or Concerns shall ordinarily be represented by the nominee of their Calcutta Agents on the District Committees of each district in which they are interested.

4. Private Proprietors, or Concerns, not having Managing Agents, shall be entitled to elect one member to the Committee of each district in which they own an interest, provided that the gross area amounts to 1,000 acres. Such election to be balloted for among themselves on the basis of one vote for each 100 acres of tea subscribed for the Association. Companies or Concerns wishing to join, need not necessarily be members of the Indian Tea Association, Calcutta.

4 (a) The funds of the Branch shall be provided by an annual subscription of half-an-anna per acre under tea cultivation by those Companies or Concerns, who subscribe to the general funds of the Indian Tea Association, Calcutta, and a subscription of one anna per acre by those who do not subscribe.

(b) If it shall be found that any Manager or Managers or Agents have evaded payment on his or their acreage he or they shall be called upon to pay up the arrears for the last three years and shall not be entitled to vote or benefit to any of the privileges of the Association, until that sum be paid in full.

5. (a) The Surma Valley shall be divided into the following districts :—

Luskerpur, Balisera, Lungla and Jhuri Valley, Chargola and Longai, North of Surma, Luckipur, Hailakandi, Chutla Bheel, Happy Valley and North Cachar,

- (b) In each of the above-named districts, a Committee, to be termed a District Committee, shall be formed; the members of such Committee shall be appointed by the Calcutta Agents interested in the district; each agency House so interested being empowered to appoint one member.
- (c) Members, not having Managing Agents, may ballot for one independent member for each District Committee in whose area they hold an interest in tea as provided for in Rule 3.
- (d) An Honorary Chairman and Honorary Secretary shall be elected annually, as soon as possible, after the 1st July but not later than the end of that month, by the members of each District Committee from among their number. These offices may be held by one and the same person.
- (e) In the case of a member of a District Committee, or the General Committee being absent on leave, or permanently leaving the District, his Agents in the former case and his District Committee in the latter case shall elect his substitute.
- (f) A District Committee may consist of any number of members not less than three, and shall meet at least twice annually preferably a fortnight previous to each of the two General Committee meetings.
- (g) Any member of a District Committee unavoidably absent from a meeting may give his proxy to any other member of the same District Committee.
- (h) At a District Committee meeting three members present in person, or two members present in person and one by proxy shall form a quorum.
- (i) When any matter of interest or importance is brought to the notice of the Honorary Chairman of a District Committee, he shall instruct the Honorary Secretary to call a meeting of which fourteen days notice shall ordinarily be given (except in a case of urgency when seven days shall suffice); a report of the proceedings of such meetings shall be sent to the Secretary to the Branch. District Committees shall take action through the Branch Secretary who shall have the matter in question brought before the Chairman of the Branch for orders.
- (j) A District Committee may discuss and pass a resolution on, or make suggestions in connection with, any subject affecting local planting interests, either directly or otherwise. Any member may require his District

Committee representative to bring up for discussion any subject which may affect his interests. The District Committee may, thereupon, require their representative on the General Committee to bring the matter before that Committee for the necessary action, if any.

- (k) Each member of a District Committee shall be entitled to one vote for every complete 100 acres of tea, which he represents, and which had paid the annual subscription to the Branch. The Chairman, in case of equal voting to have a casting vote.
- (l) District Committee members shall, when a meeting is impracticable, state their views in writing to the Honorary Secretary, who in conjunction with the Chairman, shall draw up a resolution in accordance with the opinion expressed by the majority, and forward same to the Secretary of the General Committee for approval and action, if any.
- 6. (a) For the conduct of the Association's business, the different District Committees shall as soon as possible, after the 1st July, but not later than the end of that month, elect the representatives they are entitled to, as specified below, who shall form the General Committee of the Surma Valley Branch, which Committee shall at their first meeting thereafter elect a Chairman and Vice-Chairman.

The Chairman need not necessarily be a member of any District Committee.

Luskerpore	...	...	District shall elect one member
Balisera	...	...	" " " two members.
Lungla and Jhuri Valley	...	" "	" " "
Chargola and Longai	...	" "	" " "
North of Surma	...	" "	" one member.
Hailakandy	...	" "	" two members.
Chutla Bheel	...	" "	" " "
Luckipur	...	" "	" " "
Happy Valley	...	" "	" one member.
North Cachar	...	" "	" " "

or sixteen members in all, irrespective of the Chairman.

- (b) In all matters of whatsoever nature that come up before the General Committee, each member shall have one vote only.
- (c) The Chairman, or his deputy, in cases of equality of votes shall have a second or casting vote.
- (d) In case of a member of the General Committee being absent on leave for more than three months, or permanently leaving the district he shall notify the

- Branch Secretary of his intention if possible, at least one month previous to his departure, so that a substitute may be provided for.
- (e) The meeting of the General Committee shall take place at least half-yearly as soon after 1st January and 1st July, respectively, as possible, subject to one month's notice, but the Chairman or his deputy may if he thinks fit, call a Special Meeting of the Committee to consider any matter of urgency or importance, and shall give seven days' notice of such meetings.
 - (f) The meeting of the General Committee shall ordinarily be held at Silchar, except that it shall be optional for the Sylhet members to claim that each alternate meeting be held at some convenient place in Sylhet to be decided upon by them; but notice of such intention must be given to the Secretary at least one month previous to the date of the meeting which they propose should be held in Sylhet.
 - (g) Any member, unable to attend a meeting may give his proxy to another member of the General Committee to act for him.
 - (h) Any member of the General Committee, who is not present in person, or by proxy, at any three consecutive meetings of that Committee, creates a vacancy; and the Secretary of the Branch shall request his District Committee to nominate another representative.
 - (i) In the event of a Chairman of either the general or District Committee wishing to resign during the term of his office, he shall call a meeting to appoint a substitute giving, if possible, one month's but not less than seven days' notice of such meeting; and shall continue to act until such appointment is made.
 - (j) Seven members present in person, or five in person and two by proxy, shall form a quorum at any meeting of the General Committee.
 - (k) The General Committee shall appoint and control the paid Secretary whose office shall be an annual one.
7. (a) The Secretary shall ordinarily keep a register of all Proceedings, carry on the clerical work of the Branch and shall collect the subscriptions due to the Branch. He shall draw up and submit accounts to the General Committee in each half-year, as soon as possible, after the 1st January and the 1st July.

A copy of accounts shall be sent to all members one month before the meeting at which they would come before the General Committee for discussion and sanction; and copies of accounts shall, thereafter, be circulated to all members.

(b) The Secretary shall also circulate to all members a copy of all communications issued under the authority of the General Committee, and, upon receiving particulars, a copy of the Proceedings of all District Committee meetings; also a copy of the Proceedings of all General Committee meetings.

(c) The Secretary shall furnish the Indian Tea Association, Calcutta, with a copy of all communications emanating from, and proceedings of General and District Committees.

8. The Secretary on receiving particulars from the Chairman of the General or District Committees, concerning matters of public interest which require the attention of the Branch (should the Chairman consider a meeting inexpedient) shall circulate copies of the particulars to all members of the General Committee, who shall each furnish the Secretary within a fortnight with the written opinion, so that in conjunction with the Chairman of the Branch, he may decide by the general opinion what action should be taken.

9. Upon receiving a requisition signed by ten ordinary members of the Surma Valley Branch of the Association stating the reason therefor, the Secretary shall convene an Ordinary General Meeting of members of the Branch at Silchar, on giving one month's notice of such meeting, and stating for what reason, and on whose requisition it has been called.

List of Tea Properties, Members of the Indian Tea Association, corrected to 30th September 1923

ASSAM.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Amalgamated Tea Estates Co., Ltd. :—</i>		
Lattakoojan Division ...	James Finlay & Co., Ltd.	1,980½
Diffloo " ...		821½
Hathikuli " ...		837¾
Nahorkutia " ...		578
Namroop " ...		786
Tarajan " ...		430
<i>Amgoorie Tea Estates, Ltd. :—</i>		
Amgoorie Division ...	Begg, Dunlop & Co., Ltd.	1,079
Borbam " ...		1,025
Hulwating " ...		641
Naga Ali " ...		580
<i>Amluckie Tea Co., Ltd.</i> ...	Do. ...	851½
<i>Anandabag Tea Co., Ltd.</i> ...	Gillanders Arbuthnot & Co.	75
<i>Anglo-American Direct Tea Trading Co., Ltd. :—</i>		
*Nahorani Division ...	James Finlay & Co., Ltd.	1,642½
Kolony " ...		628½
Nahortoli " ...		908
<i>Assam Company</i> ...	Kilburn & Co. ...	12,466
<i>Assam Doorgs Tea Co., Ltd. :—</i>		
Orangajuli ...	Duncan Brothers & Co.	992
<i>Assam Estates, Ltd. :—</i>		
Ethelwold ...	Macneill & Co.	835
Hazelbank ...		500

*Includes Hathibar

ASSAM—contd

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Assam Frontier Tea Co., Ltd. :—</i>		
Talup ...	Shaw, Wallace & Co. ...	1,000
Dholla ...		423
Dangri ...		686
Hilika ...		1,173
Hokongoorie ...		1,014
Sookerating ...		800
Khobong ..		1,000
Hapjan ...		1,000
Langsoal ...		985
Laina ...		372
<i>Assam United Tea Co., Ltd. :—</i>		
Dukenhengra ...	Andrew Yule & Co., Ltd. ..	539
Sockieting ...		401
Gillidhary ...		310
<i>Attabares Tea Estates</i> ..	J. Mackillican & Co. ...	775
<i>Attareekhat Tea Co., Ltd.</i> ..	Williamson, Magor & Co.	2,932
<i>*Badulipar Tea Co., Ltd.</i> ..	Octavius Steel & Co., Ltd.	3,394
<i>Bahoni Tea Estate</i> ...	National Agency Co., Ltd.	200
<i>Bakjan Tea Co., Ltd.</i> ...	Planter's Stores & Agency Co., Ltd. ...	1,078
<i>Bamgaon Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	1,049
<i>Bargang Tea Co., Ltd.</i> ..	Williamson, Magor & Co.	1,766
<i>Basmatia Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	277
<i>Batek Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	400
<i>Bhubor Co., Ltd.</i> ...	Planters' Stores & Agency Co., Ltd. ...	1,070

* Includes Hantley Tea Estate.

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Bengal Tea Co., Ltd.:—</i>		
Chiconmati ...	H. Ghosal ...	150
<i>Bengal United Tea Co., Ltd.:—</i>		
Tezpur and Gogra ...	Jardine, Skinner & Co.	1,060
<i>Betjan Tea Co., Ltd.:—</i>		
Betjan ...	Gillanders, Arbuthnot & Co. ...	432
<i>Bettybari Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	214
<i>Bhamun Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	550
<i>Bhootea Chang Tea Co., Ltd.</i>	Barry & Co. ...	884
<i>Bishnauth Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	3,501
<i>Bogabagh Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	391
<i>Bokakhat Tea Estate</i> ...	Do. ...	487
<i>Borahi Tea Estate</i> ...	Begg, Dunlop & Co., Ltd.	414
<i>Borbheel Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	696
<i>Bordubi Tea Co., Ltd.</i> ...	Do. ...	1,207
<i>Borelli Tea Co., Ltd.</i> ...	Do. ...	2,113
<i>Borhat Tea Co., Ltd.:—</i>		
Borhat ...	James Finlay & Co., Ltd.	881
Jamguri ...		730
<i>Borjan Tea Co., Ltd.</i> ..	Williamson, Magor & Co.	1,094
<i>Bormahjan Tea Co., Ltd.</i> ..	McLeod & Co. ...	526
<i>Borui Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	742

ASSAM—*contd.*

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Borpani Tea Co., Ltd.</i> ..	Villiers, Ltd. ...	292
<i>Borpukhuri Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	575
<i>Brahmapootra Tea Co., Ltd.</i> :—		
Negheriting ...	James Finlay & Co., Ltd.	1,837
Socklatinga ...		859
Rungamutty ...		927
Messamara ...		1,219
<i>British Assam Tea Co., Ltd.</i> :—		
Addabarie Divison ...	McLeod & Co. ...	906
Balipara „ ...		424
<i>British Indian Tea Co., Ltd.</i>	Balmer, Lawrie & Co. ...	1,015
<i>Budla Beta Tea Co., Ltd.</i> :—		
Budla Beta Division ...	Shaw, Wallace & Co. ...	835
Kanjikoah ...		505
Bokpara ...		632
Kharjan ...		737
<i>Chokidinghee Tea Estate, Ltd.</i>	Samuel Fitze & Co., Ltd.	737
<i>Chubwa Tea Co., Ltd.</i> :—		
Chubwa ...	James Finlay & Co., Ltd.	1,548
Nonoi ...		1,260
Kellyden ...		1,165
<i>Consolidated Tea and Lands Co., Ltd.</i> :—		
Hattigor ...	James Finlay & Co., Ltd.	1,711
Powai ...		1,756
Sagmootea ...		643½
Majuli ...		683½
Lamabari ...		384½

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Cooliekoosie Tea Co., Ltd.</i> ...	Planters' Stores & Agency Co., Ltd. ...	491
<i>Corramore Tea Estate</i> ...	Williamson, Magor & Co.	982
<i>Dahingeapur Tea Estate</i> ...	Begg, Dunlop & Co., Ltd.	678½
<i>Dalhousie Tea Co., Ltd.</i> ...	McLeod & Co. ...	626
<i>Deamoolie Tea Co., Ltd.</i> ...	Planters' Stores & Agency Co., Ltd. ...	1,308
<i>Deckajulie Tea Co., Ltd.</i> ...	Do. ...	379
<i>Dekhari Tea Co., Ltd. :—</i>		
Dekhari ...	Planters' Stores & Agency Co., Ltd.	{ 1,001
Deohall ...		
<i>Dejoo Tea Co., Ltd.</i> ...	Balmer, Lawrie & Co. ...	1,078
<i>Dejoo Valley Co., Ltd.</i> ...	Begg, Dunlop & Co., Ltd.	305½
<i>Dessai and Parbuttia Tea Co., Ltd.</i> ...	Geo. Henderson & Co. ...	1,283½
<i>Dhendai Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	679
<i>Dhunseri Tea Co., Ltd. :—</i>		
Dhunseri ...	James Finlay & Co., Ltd.	492
<i>Dhoolie Tea Estate</i> ...	Octavius Steel & Co., Ltd.	765
<i>Dibra Durrang Tea Co., Ltd.</i>	Tea Estates India, Ltd. ...	620
<i>Dimakusi Tea Co., Ltd.</i> ..	Williamson, Magor & Co.	658
<i>Dilaguri Tea Estate</i> ...	Geo. Henderson & Co. ...	433
<i>Doolahat Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	373

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Doo loo gram Tea Co., Ltd. :—</i>		
• Madoorie ...	McLeod & Co. ...	447
• <i>Doom Dooma Tea Co., Ltd. :—</i>		
Hansara Division ...	Planters' Stores & Agency Co., Ltd. ...	1,129 $\frac{3}{4}$
Beesakopie " ...		1,263 $\frac{1}{4}$
Samdong " ...		1,342 $\frac{1}{4}$
Raidong " ...		1,007 $\frac{3}{4}$
Diamukhia " ...		921
<i>Dooria Tea Co., Ltd. ...</i>	Shaw, Wallace & Co. ...	1,008
<i>Doyang Tea Co., Ltd. ...</i>	Octavius Steel & Co., Ltd.	520
<i>Dr. D. O'Briens' Co., Ltd. ...</i>	Balmer, Lawrie & Co. ...	506
<i>Dufflaghur Tea Co., Ltd. ...</i>	Williamson, Magor & Co.	600
<i>Durrang Tea Co., Ltd. ...</i>	Kilburn & Co. ...	570.
<i>East Indian Tea Co., Ltd. ...</i>	Williamson, Magor & Co.	1,425
<i>Eastern Assam Co., Ltd. :—</i>		
Balijan ...	Barry & Co. ...	1,704
Sealkotee ..		1,160
Mohunbaree ...		426
<i>Empire of India and Ceylon Tea Co., Ltd. :—</i>		
Sonajulie Division ...	McLeod & Co ...	1,231
Borjulie " ...		2,103
Nangaon " ...		736
Sessa " ...		596
Dhulapadung, ...		1,080
<i>Ghoirallie Tea Co., Ltd. ...</i>	Williamson, Magor & Co.	510
<i>Gillapukri Tea & Seed Co., Ltd.</i>	Andrew Yule & Co., Ltd.	397

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Gingia Tea Co., Ltd.</i> ...	McLeod & Co. ...	706
<i>Gohpur Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	442
<i>Greenwood Tea Co., Ltd. :—</i>		
Greenwood ...	Macneill & Co. ...	970
Dinjan ...		705
<i>Grob Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	1,147
<i>Halem Tea Co., Ltd.</i> ...	McLeod & Co. ...	990
<i>Halmirah Tea Estate</i> ...	Begg, Dunlop & Co., Ltd.	480
<i>Harmutty Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	827
<i>Hingrijan Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	595
<i>Hbograjuli (Assam) Tea Co., Ltd.</i> ...	Do. ...	440
<i>Hoolungoores Tea Co., Ltd.</i> ...	Do. ...	1,329
<i>Hunwal Tea Co., Ltd.</i> ...	Geo. Henderson & Co. ...	1,523½
<i>Imperial Tea Co., Ltd. :—</i>		
Monabarrie Division ...	McLeod & Co. ...	1,602
Tarajulie ...		700
<i>Itakhooli Tea Co., Ltd.</i> ...	Planters' Stores & Agency Co., Ltd. ...	850
<i>Jaipur Tea Co., Ltd.</i> ...	Balmer, Lawrie & Co. ...	1,057
<i>Jhanze Tea Association, Ltd.</i>	Do. ...	4,888
<i>*Jokai (Assam) Tea Co., Ltd.</i>	Do. ...	11,573
<i>Joonkollee Tea Co., Ltd.</i> ...	Kettlewell, Bullen & Co.	574

* Includes Nokhroy (Assam) Tea Co., Ltd.

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Jorehaut Tea Co., Ltd.</i> † ...	Begg, Dunlop & Co., Ltd.	10,045½
<i>Jutlibari Tea Co., Ltd.</i> :—		
Jutlibari ...	Gillanders, Arbuthnot & Co. ...	834
<i>Kacharigaon Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	728
<i>Kanan Devan Hills Produce Co., Ltd.</i> :—		
Kakajan Division* ...	James Finlay & Co., Ltd.	2,156½ 638½ 613½
Debrapar ...		
Teok ...		
<i>Thonikor Tea Estate</i> ...	Barry & Co. ...	422
<i>Khongea Tea Estate</i> ...	Octavius Steel & Co., Ltd.	594
<i>Khowang Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	572*
<i>Killing Valley Tea Co., Ltd.</i> :—		
Killing Valley ...	James Finlay & Co., Ltd.	564
<i>Kingsley Golaghat Assam Tea Co., Ltd.</i> :—		
Borkatonee ...	Shaw, Wallace & Co. ...	808 326 337 252
Gorunga ...		
Deha ...		
Sotai ...		
<i>Koliabar & Seconee Tea Co., Ltd.</i> :—		
Koliabar ...	Begg, Dunlop & Co., Ltd.	462 769
Seconee ...		
<i>Keomsong Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	1,000

† Includes Borsapori, Desang, Langharjan and Noahabarie
Do Bhalaguri, Rajoi and Lohing.

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Ledo Tea Co., Ld. :—</i>		
Ledo ...	} Duncan Bros. & Co. ...	593
Nagrijiuli ...		381
<i>Limbuguri Tea Co., Ld.</i> ...	Planters' Stores & Agency Co., Ld. ...	599
<i>Loongsoong Tea Estate</i> ...	Barlow & Co. ...	860
<i>Lukwah Tea Co., Ld.</i> ...	Begg, Dunlop & Co., Ld.	1,287½
<i>Madarkhat Tea Estate</i> ...	Planters' Stores & Agency Co., Ld. ...	146
<i>Majuli Tea Co., Ld.</i> ..	Williamson, Magor & Co.	3,759
<i>Makum (Assam) Tea Co., Ld. :—</i>	Balmér Lawrie & Co. ...	1,973
<i>Mangaldai Tea Co., Ld.</i> ...	Williamson, Magor & Co.	885
<i>Meleng Tea Estate</i> ...	Begg, Dunlop & Co., Ld.	1,633
<i>Methoni Tea Estate</i> ...	Octavius Steel & Co., Ld.	319
<i>Moabund Tea Co., Ld.</i> ...	Williamson, Magor & Co.	3,775
<i>Mokalbari Tea Co., Ld.</i> ...	Barry & Co. ...	695
<i>Mokrung Tea Co.</i> ...	National Agency Co., Ld.	480
<i>Moheema, Ld.</i> ...	Duncan Bros & Co. ...	685
<i>Mothola Co., Ld.</i> ...	Kettlewell, Bullen & Co.	455
<i>Nahorhabi Tea Estate</i> ...	Octavius Steel & Co., Ld.	880
<i>Nahorjan Tea Co., Ld.</i> ...	Geo. Henderson & Co. ...	759½
<i>Namdang Tea Co., Ld.</i> ...	Balmer, Lawrie & Co. ...	850
<i>Namburnadi Tea Co., Ld.</i> ...	Shaw, Wallace & Co. ...	773

ASSAM—*contd.*

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>National Tea Co., Ltd. :—</i>		
Monat, Joysiddhi and Dhopakata ...	S. M. Bose, Esq. ...	500
<i>New Cinnatollah Tea Co., Ltd.</i> ...	Duncan Bros & Co. ...	971
<i>Orang Tea Co., Ltd.</i> ...	Shaw Wallace & Co. ...	511
<i>Paboojan Tea Co., Ltd. :—</i>		
Paboojan Division ...	} Planters' Stores & Agency Co., Ltd. ...	{ 1,000 1,147
Dhoedaam ...		
<i>Panbarry Tea Estate</i> ...	Octavius Steel & Co., Ltd.	406
<i>Patrakola Tea Co., Ltd. :—</i>		
Jiajuri ...	Duncan Bros. & Co. ...	597
<i>Purupbari Tea Co., Ltd.</i> ...	Shaw Wallace & Co. ...	300
<i>Rajabares Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	517
<i>Raja Alli Tea Estate, Ltd.</i> ...	Planters' Stores & Agency Co., Ltd. ...	400
<i>Rajgarh Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	227
<i>Rajmai Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	2,321
<i>Romai Tea Co., Ltd.</i>	Do. ...	579
<i>Rangajan Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	2,127
<i>Rupai Tea Co., Ltd.</i> ...	Planters' Stores & Agency Co., Ltd. ...	...
<i>Rupajuli Tea Co., Ltd.</i> ...	Williamson, Magor &	...

ASSAM—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Salonah Tea Co., Ltd. :—</i>		
Salonah Division ...	} Mackinnon, Mackenzie & Co. ... }	2,197
Kondoli ...		1,179
Kotalgoorie ,, ...		1,012
<i>Sapoi Tea Co., Ltd. :—</i>		
Sapoi ...	James Finlay & Co., Ltd.	864
<i>Scottish Assam Tea Co., Ltd.</i>	Williamson, Magor & Co.	1,503
<i>Seajuli Tea Co., Ltd.</i> ...	Do. ...	515
<i>Shakomato Tea Co., Ltd.</i> ...	Planters' Stores & Agency Co., Ltd. ...	945
<i>Silonibari Tea Co., Ltd.</i> ...	Barry & Co. ...	181
<i>Singlo Tea Co., Ltd. :—</i>		
Suffry ...	} Gillanders, Arbuthnot & Co. }	1,014
Jaboka ...		1,016
Muttrapur ...		800
Napuk ...		774
<i>Sonabheel (Assam) Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	600
<i>Taikrong Tea Estate—</i> Dhullie ...	Tea Estates India, Ltd. ...	450
<i>Tara Tea Co., Ltd.</i> ..	Planters' Stores & Agency Co., Ltd. ...	1,158
<i>Teen Ali Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	517
<i>Telajjan Tea Estate</i> ...	McLeod & Co. ...	422
<i>Tengpani Tea Co., Ltd.</i> ...	Gillanders, Arbuthnot & Co. ...	107
<i>Tasapur Tea Co., Ltd.</i> ...	Shaw, Wallace & Co. ...	547

ASSAM—concd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Thanai Tea Co., Ltd. :—</i>		
<i>Thanai</i> ...	} Macneill & Co. ...	690
<i>Oaklands</i> ...		595
<i>Digulturrung</i> ...		723
<i>Tingri Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	2,089
<i>Tinkong Tea Co., Ltd.</i> ...	Andrew, Yule & Co., Ltd.	838
<i>Titabor Tea Co., Ltd.</i> ...	Begg, Dunlop & Co. ...	625½
<i>Titadimoro Tea Estate</i> ...	Barry & Co. ...	305
<i>Tongani Tea Estate</i> ...	Williamson, Magor & Co.	367
<i>Tonijan Tea Co., Ltd.</i> ...	Do. ...	221
<i>Tyroon Tea Co., Ltd.</i> ...	Begg, Dunlop & Co., Ltd.	652
<i>Upper Assam Tea Co., Ltd. :—</i>		
<i>Maijan</i> ...	} Macneill & Co. ..	1,353
<i>Borborooah</i> ...		582
<i>Nudwa</i> ...		506
<i>Rungagora</i> ...		649
<i>Choto Tingri</i> ...		300
<i>Nagaghoolie</i> ...		766
<i>Zaloni Tea Estate, Ltd.</i> ...	Planters' Stores & Agency Co., Ltd. ...	564

CACHAR.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Alyne Pathemara Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	969

CACHAR—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Anglo-American Direct Tea Trading Co., Ltd. :—</i>		
Boro Jalingah ...	James Finlay & Co., Ltd.	622
<i>Arcuttipore Tea Co., Ltd. ...</i>	J. Mackillican & Co. ...	839
<i>Ballacherra Tea Co., Ltd. ..</i>	Jardine, Skinner & Co. ..	927
<i>Bengal United Tea Co., Ltd. :—</i>		
Aenakhall ...	Do. ...	1,508
Lallamookh ...		760
Lallacherra ...		783
Singalla ...		775
Ruttonpore ...		815
<i>Bhubandhur Tea Co., Ltd. ...</i>	Macneill & Co. ...	632
<i>Borokai Tea Co., Ltd. ..</i>	Duncan Brothers & Co.	876
<i>Brae, & Chingoor Tea Estates, Ltd. :—</i>		
Chingoor ...	Barlow & Co. ...	797
<i>British Indian Tea Co., Ltd.</i>	Balmer, Lawrie & Co. ...	942
<i>Cachar and Dooars Tea Co., Ltd. :—</i>		
Silcoorie ...	Jardine, Skinner & Co.	1,457
Poloi ...		636
Sultanieherra ...		691
<i>Cheerie Valley Tea Co., Ltd.</i>	Barry & Co. ...	645
<i>Central Cachar Tea Co., Ltd.—</i>		
Serispore ...	Jardine, Skinner & Co.	548
Burnie Braes ...		925

CACHAR—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Chandypore Tea Co., Ltd.</i> ...	Jardine, Skinner & Co.	780
<i>Cossipore Tea Co., Ltd.</i> ...	Macneill & Co. ...	659
<i>Oraigpark Tea Co., Ltd.</i> ...	Barry & Co. ...	408
<i>Outlacherra Co., Ltd.</i> ...	Begg, Dunlop & Co., Ltd.	273½
<i>Derby Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	1,153
<i>Dilkhoosh Tea Estate</i> ...	Macneill & Co. ...	538
<i>Dooloo Tea Co., Ltd.</i> ...	Duncan Brothers & Co.	1,459
<i>Doloogram Tea Co., Ltd.—</i>		
Doloogram ...	} McLeod & Co. ... {	485
Patheecherra ...		700
<i>Doodputlee Tea Co., Ltd.</i> ...	Macneill & Co. ...	1,444
<i>Doyapore Tea Estate</i> ...	Walker, Goward & Co. ...	423
<i>Dulcherra Tea Co., Ltd.—</i>		
Dulcherra Division ...	James Finlay & Co., Ltd.	580
<i>East India Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	346
<i>Eastern Cachar Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	1,103
<i>Endogram Tea Co., Ltd.</i> ...	Do. ...	701
<i>Imperial Tea Co., Ltd.—</i>		
Kuttal Division ...	McLeod & Co. ...	1,000
<i>Indian Tea Co., of Cachar, Ltd.</i>	Duncan Brothers & Co.	1,297
<i>Irringmara Tea Co., Ltd.</i> ...	Geo. Henderson & Co. ...	376
<i>Jalinga Tea Co., Ltd.</i> ...	Duncan Brothers & Co.	745

CACHAR—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Jetinga Valley Tea Co., Ltd.—</i>		
Jetinga	} Begg, Dunlop & Co., Ltd.	{ 495½ 1,000 622½
Koomber		
Larsingah		
<i>Kalacheria Tea Co., Ltd.</i>	Octavius Steel & Co., Ltd.	463
<i>Kalline Tea Estate ...</i>	Macneill & Co. ...	1,354
<i>Kallinugger and Khoreel Tea Co., Ltd.</i>	Jardine, Skinner & Co.	600
<i>Kookeecherra Tea Co., Ltd.—</i>		
Kukeecherra	} Duncan Brothers & Co.	{ 810 970
Dholai		
<i>Koyah Tea Co., Ltd. ...</i>	Macneill & Co. ...	713
<i>Kunchanpur Tea Co., Ltd.—</i>	Duncan Brothers & Co.	547
<i>Majagram Tea Co., Ltd.—</i>		
Majagram	} Macneill & Co. ...	{ 473 825
Subong		
<i>Manipur Tea Co., Ltd.—</i>		
Manipur	Gillanders, Arbuthnot & Co.	508
<i>North-Western Cachar Tea Co., Ltd.—</i>		
Kurkorie	} Duncan Brothers & Co.	{ 951 530
Bicrampore		
<i>Rampur Tea Estate, Ltd. ...</i>	Kilburn & Co. ...	700
<i>Roopacherra Tea Co., Ltd. ...</i>	Begg, Dunlop & Co. Ltd.	658½
<i>Rungamates Tea Co., Ltd. ...</i>	Duncan Brothers & Co.	714

CACHAR—concl'd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Scottpore Tea Co., Ltd.—</i>		
Scottpore ...	Macneill & Co. ..	367
Pallorbund...		642
Narainpore ...		438
<i>Sonai River Tea Co., Ltd. ...</i>	Davenport & Co. ..	800
<i>South Cachar Tea Co., Ltd. ...</i>	Begg, Dunlop & Co., Ltd.	410
<i>Tarrapore Tea Co., Ltd.—</i>		
Tarrapore ...	Macneill & Co. ..	711
Lailong ...		623
Burtoll ...		731
Dewan ...		541
Thailu ...		920
Buudoo ...		542
Lydiacherra ...		553
Balladhun ...		703
Labac ...		741
<i>Tillakh Tea Co., Ltd., ...</i>	Octavius Steel & Co., Ltd.	759
<i>Western Cachar Co., Ltd. ...</i>	Macneill & Co. ...	1,119
<i>Allynugger Tea Co., Ltd.—</i>		
Allynugger Division ...	Duncan Brothers & Co. {	1,507
Chatlapore Do. ...		1,086
<i>Amalgamated Tea Estates Co., Ltd.—</i>		
Morapore Division ...	James Finlay & Co., Ltd.	324½
<i>Amo Tea Co., Ltd. ...</i>	Duncan Brothers & Co.	1,305
<i>Baraocera (Sylhet) Tea Co., Ltd.—</i>		
Baraocera ...	James Finlay & Co., Ltd. {	1,420
Rasidpore ...		1,443
Daragaon ...		1,236½

SYLHET.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Chandpore Tea Co., Ltd.—</i>		
Chandpore... ..	} Barry & Co.	1,138
Parkul		406
<i>Chargola Tea Association Ltd.—</i>		
Chargola Division ...	} James Finlay & Co., Ltd.	1,521
Hingajea		726
Singlacherra		952
Maguracherra		671½
<i>Chicknagool Tea Estate ...</i>	.....	180
<i>Chundsecherra Tea Co., Ltd.</i>	Octavius Steel & Co., Ltd.	545
<i>Clevedon Tea Co., Ltd. ...</i>	Duncan Brothers & Co.	463
<i>Consolidated Tea and Lands Co., Ltd.—</i>		
Lulleecherra Division ...	} James Finlay & Co., Ltd.	1,648½
Jafflong "		1,003
Lallakhal "		169½
Goombira "		1,360
Baitakhal "		433¾
Sagurnal "		620½
Holichera "		563
Deanston "		2,452½
Rajghat "		2,384½
Balisera "		1,493
Phulcherra "		1,023¾
Amrail "		1,974
Jagcherra "		909
<i>Dauracherra Tea Co., Ltd. ...</i>	Duncan Brothers & Co.	568
<i>Deundi Tea Co., Ltd.—</i>		
Deundi Division	} Planters' Stores & Agency Co., Ltd.	1,345
Lalchand "		742
Mertinga "		440
Luayuni "		355

SYLHET—*contd.*

Names of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Dhamai Tea Co., Ltd.—</i>		
Dhamai Division ...	James Finlay & Co., Ltd.	{ 1,074 634
Kapnapahar „ ...		
<i>Doloi Tea Co., Ltd.</i> ...	McLeod & Co. ...	600
<i>East India and Ceylon Tea Co., Ltd.—</i>		
Dullabcherra Division ...	Do.	{ 1,540 607
Mookhamcherra „ ...		
<i>Eratigool Tea Estate</i> ...	Rai Bahadur N. N. Chowdhury ...	492
<i>Ghazipore Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	570
<i>Hattikhira Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	2,730
<i>Hill Tipperah Tea Syndicate, Ltd.:—</i>		
<i>Ranibari Tea Estate</i> ...	The Planters Society ...	250
<i>Imperial Tea Co., Ltd.:—</i>		
Surma Division ...	McLeod & Co. ...	1,190
<i>Indian Tea and Commerce Ltd.:—</i>		
Chhotolekha Tea Estate ...	The Planters Guild ...	{ 310 101
Devathal Tea Estate ...		
<i>Iga Bheel Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	905
<i>Kalinagar Tea Estate</i> ...	The Bharat Samity, Ltd.	531½
<i>Kaliti Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	400
<i>Lackatoorah Tea Co., Ltd.</i> ...	J. Mackillican & Co. ...	1,178

SYLHET—*contd.*

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Longai Valley Tea Co., Ltd.</i>	Octavius Steel & Co., Ltd.	1,931
<i>Looksan Tea Co., Ltd. (Sathgao)</i>	Do. ...	917
<i>Lungla (Sylhet) Tea Co., Ltd.</i>	Do. ...	5,085
<i>Luskerpore Tea Co., Ltd.</i> ...	Shaw, Wallace & Co. ...	1,062
<i>Maulvie Tea Co., Ltd.</i> ...	Kilburn & Co. ...	500
<i>Mazdehee Tea Co., Ltd.</i> ..	Planters' Stores & Agency Co., Ltd. ...	660
<i>Mirzapore Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	542
<i>New Samanbagh Tea Co., Ltd.</i>	Shaw, Wallace & Co. ..	949
<i>New Sylhet Tea Estates, Ltd.</i>	Williamson, Magor & Co.	1,260
<i>Noyapara Tea Co., Ltd.</i> ..	James Finlay & Co., Ltd.	835
<i>Pallakandi Tea Estate</i> ...	.....	40
<i>Pathini Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	1,999
<i>Patrakola Tea Co., Ltd.:—</i>		
<i>Patrakola Division</i> ...	Duncan Brothers & Co.	1,109
<i>Kurma</i> ...		932
<i>Madabpore</i> ..		767
<i>Champarai</i> ...		909
<i>Rajnagar Tea Co., Ltd.</i> ...	Shaw, Wallace & Co. ...	877
<i>Rangicherra Tea Estate</i> ..	Khan Shahib Moulavi S. A. Chowdhury (Manager)	850
<i>Rutema Tea Co., Ltd.:—</i>		
<i>Ruthna Division</i> ...	McLeod & Co.	500
<i>Rumi</i> " ...		701

SYLHET—concl.d.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Sonarupa Tea Estate</i> ...	Macneill & Co. ...	537
<i>Sribari Tea Estate</i> ...	National Agency Co., Ltd.	251
<i>Surma Valley Tea Co., Ltd.—</i>		
Silloah ...	Shaw, Wallace & Co. ...	598
Rajkie ...		564
<i>Teliapara Tea Co., Ltd.—</i>		
Teliapara ...	Duncan Brothers & Co.	770
Satchuri ...		405
<i>Udna Tea Co., Ltd.</i> ...	Shaw Wallace & Co. ...	438½

CHITTAGONG.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Dantmara Tea Co., Ltd.</i> ...	Kilburn & Co. ...	309
<i>Futtiokcherrie Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	588
<i>Kodala, Ltd.</i> ...	Kilburn & Co. ...	510
<i>Kornafuli Association, Ltd.</i> ...	Do. ...	799
<i>Oodaleah, Ltd.</i> ...	Do. ...	824

TERAI.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Ahamedabad Tea Co., Ltd.</i> ...	Gladstone Wyllie & Co.	385
<i>Atal Tea Co., Ltd.</i> ...	McLeod & Co. ...	701
<i>Bagdogra Tea Estate</i> ...	Begg, Dunlop & Co., Ltd.	324½
<i>Belgachi Tea Co., Ltd.</i> ...	Davenport & Co. ...	490
<i>Eastern Terai Tea Association, Ltd.</i> ...	Do. ...	427
<i>Gulma Tea Co., Ltd.</i> ...	Do. ...	436
<i>Gungaram Tea Co., Ltd.:</i> —		
Gungaram ...	Duncan Brothers & Co.	776
Ord ...		581
Moonee ...		359
<i>Lohagar Tea Co., Ltd.</i> ..	Octavius Steel & Co., Ltd.	419
<i>New Chumta Tea Co., Ltd.</i> ...	Davenport & Co. ...	588
<i>New Terai Association, Ltd.</i>	Kilburn & Co. ...	880
<i>Pahargoomeah Tea Association, Ltd.</i> ...	Do. ...	861
<i>Putinbarrie Tea Association, Ltd.</i> ...	Duncan Brothers & Co.	300
<i>Simulbarie Tea Estate</i> ...	National Agency Co., Ltd.	570
<i>Singhia Jhora Tea Estate</i> ...	Shaw, Wallace & Co. ...	256
<i>Taipoo Tea Association</i> ...	Williamson, Magor & Co.	384
<i>Tirrihannah Co., Ltd.:</i> —		
Marionbarie Division ...	Begg, Dunlop & Co., Ltd.	358½
Tirrihannah „ ...		755½

DARJEELING.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Amalgamated Tea Estates Co., Ltd. :—</i>		
Moondakotee Division ...	James Finlay & Co., Ltd.	1,271
Nagri " ...		724
Chongtong " ...		1,048
Lebong " ...		630
Dooteriah Division ...		1,305
Phuguri Division ...		562
Kalej Valley Division ...		658½
<i>Arya Tea Co., Ltd.</i> ...	Duncan Brothers & Co.	245
<i>Bengal United Tea Co., Ltd. :—</i>		
Springside ...	Jardine, Skinner & Co.	490
<i>British Darjeeling Tea Co., Ltd.</i> ...	Davenport & Co. ...	1,194
<i>Castleton Tea Estate</i> ...	Barlow & Co. ...	377
<i>Chamong Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	362
<i>Consolidated Tea and Lands Co., Ltd. :—</i>		
Bloomfield Division ...	James Finlay & Co., Ltd.	578½
<i>Darjeeling Co., Ltd. :—</i>		
Ambootea ...	Begg, Dunlop & Co., Ltd.	736½
Ging ...		572
Phoobsering ...		375
Tukdah ...		461

DARJEELING.—*contd.*

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Darjeeling Dooars Tea Co., Ltd. —</i>		
Mission Hill T. E.	.....	277
<i>Darjeeling Tea and Cinchona Association, Ltd.</i> ...	Kilburn & Co. ...	1,013
<i>Dilaram Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	481
<i>Fagu Tea Co. Ltd.</i> ...	Williamson, Magor & Co.	940
<i>Gielle Tea Co., Ltd.</i> ...	Davenport & Co. ...	528
<i>Goomtee Tea Estate</i> ...	Duncan Bros. & Co. ...	312
<i>Hope Town Tea Co., Ltd.</i> .	Davenport & Co. ...	246
<i>Imperial Tea Co., Ltd. :—</i>		
Ringtong' ...	McLeod & Co. ...	601
<i>Kurseong and Darjeeling Tea Co., Ltd.</i> ...	Jardine Skinner & Co. ...	380
<i>Lebong Tea Co., Ltd.</i> ...	Balmer Lawrie & Co. ...	1,530
<i>Longview Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	794
<i>Lopchoo Tea Estate</i> ...	Kilburn & Co. ...	260
<i>Maharanees Tea Estate</i> ...	Davenport & Co. ...	280
<i>Margarate's Hope Tea Co., Ltd.</i>	Begg, Dunlop & Co., Ltd.	541
<i>Mim Tea Co., Ltd.</i> ..	Andrew Yule & Co., Ltd.	440
<i>Nagri Farm Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	495
<i>Okayti Tea Co., Ltd.</i> ...	Davenport & Co. .	505

DARJEELING.—*concl'd.*

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Pashok Tea Co., Ltd.</i> ...	Kilburn & Co. ...	802
<i>Poobang Tea Co., Ltd.</i> ...	Duncan Bros. & Co. ...	527
<i>Pussimbing Tea Co., Ltd.</i> ..	Davenport & Co. ...	579
<i>Rhoni Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	1,406
<i>Runglee Rungliot Tea Co., Ltd.</i>	Duncan Brothers & Co.	341
<i>Rungneet Tea Estate</i> ...	Gillanders, Arbuthnot & Co. ...	191
<i>Selim Hill Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	425
<i>Singell Tea Co., Ltd.</i> ...	Hoare, Miller & Co. ...	747
<i>Singtom Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	606
<i>Soom Tea Co., Ltd.</i> ...	Williamson, Magor & Co.	478
<i>Sukna Tea Co., Ltd.</i> ...	P. K. Ghosh (Manager)...	400
<i>Sungma Tea Co., Ltd.</i> ...	Begg, Dunlop & Co., Ltd.	385½
<i>Teeeta Valley Tea Co., Ltd.</i> ...	Davenport & Co. ...	717
<i>Tukvar Co., Ltd.</i> ...	Williamson, Magor & Co.	1,250
<i>Tumsong Tea Co., Ltd.</i> ..	Davenport & Co. ...	355
<i>Turnam Tea Estate, Ltd.</i> ...	Begg, Dunlop & Co., Ltd.	330½

DOOARS, JALPAIGURI.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Assam Dooars Tea Co., Ld. :—</i>		
Newlands ...	Duncan Brothers & Co.	1,142
Sankos ...		945
Gandrapara ...		1,113
Kumargram ...		968
Lakhipara ...		956
<i>*Bagracote Tea Co., Ld. ...</i>	Do. ...	2,827
<i>Banarhat Tea Co., Ld. :—</i>		
Banarhat Division ...	Andrew Yule & Co., Ld.	975
Karbala „ ...		1,325
<i>Baradighi Tea Co., Ld. ...</i>	Jardine, Skinner & Co.	1,067
<i>Bhatkawa Tea Co., Ld. ...</i>	McLeod & Co. ...	1,148
<i>Birpara Tea Co., Ld. ...</i>	Duncan Brothers & Co.	1,354
<i>Bullabarie Tea Estate ..</i>	Begg, Dunlop & Co., Ld.	813½
<i>Buxa Dooars Tea Co., Ld. :—</i>		
Kalchini Division ...	Shaw, Wallace & Co. ...	1,945
Raimatong „ ...		612
<i>Cachar and Dooars Tea Co., Ld. :—</i>		
Matelli ...	Jardine, Skinner & Co.	1,584
<i>Carren Tea Co., Ld. ...</i>	Duncan Brothers & Co.	604
<i>Chonabhatti Tea Co., Ld. ...</i>	Andrew Yule & Co., Ld.	866

* Includes Baintgoorie.

DOOARS, JALPAIGURI—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Okulsa Tea Co., (Dooars),</i>		
<i>Ld. :—</i>		
Okulsa ...	Duncan Brothers & Co. ...	1,038
Samsing ...		1,287
Sath Kyah ...		1,078
Yong Tong ...		838
Zurrantee ...		1,128
<i>Consolidated Tea and Lands</i>		
<i>Co., Ld. :—</i>		
Dam Dim ...	James Finlay & Co., Ld.	1,565½
Kumlai ...		851½
Nakhati ...		675½
Nawera Nuddy ...		585
Rungamuttee ...		1,830
Soongachi ...		1,034
<i>Danguajhar Tea Co., Ld. ...</i>	Planters Stores & Agency Co., Ld. ...	800
<i>Dima Tea Co., Ld. :—</i>		
Dima ...	Shaw, Wallace & Co. ...	874
Gangulia ...		729
<i>Dooars Tea Co., Ld. :—</i>		
Bamandanga ...	W. J. Milne, Esq., Superintendent.	919
Tondoo ...		602
Ghatia ...		911
Nagrakata ...		1,014
Bhogotpore ...		1,320
Hilla ...		769
Grassmore ...		758
Indong ...		1,056
Kurti ...		742
<i>Ellenbarrie Tea Co., Ld. ...</i>	Duncan Brothers & Co. ...	558
<i>Empire of India and Ceylon</i>		
<i>Tea Co., Ld. :—</i>		
Tasati Division ...	McLeod & Co. ...	1,077
Good Hope ...		1,004
Bahaipatha ...		990

DOOARS, JALPAIGURI—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Engo Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	265
<i>Ethelbari Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	475
<i>Gairkhatta Tea Co., Ltd.</i> ...	J. Mackillican & Co. ...	1,268
<i>Hantapara Tea Co., Ltd. :—</i>		
Hantapara ...	Duncan Brothers & Co....	1,247
Dumchipara ...		1,159
<i>Hasimara Tea Co., Ltd. :—</i>		
Malangi ...	Davenport & Co. ...	1,008
Beech ...		1,002
Bharnobari ...		1,000
<i>Hope Tea Co., Ltd. :—</i>		
Hope ...	Duncan Brothers & Co....	917
Jiti ...		1,181
Chalouni ...		1,168
<i>Hossianabad Tea Estate</i> ...	Khan Bahadur Moulvi Mosharaff Hossain (Proprietor).	400
<i>Huldibari Tea Association, Ltd.</i> ...	Davenport & Co. ...	1,366
<i>Imperial Tea Co., Ltd. :—</i>		
Chuapara Division ...	McLeod & Co. ...	1,844
Mechpara " ...		1,106
Bhatpara " ...		974
Central Dooars " ...		1,653
Jainti " ...		969
New Glencoe " ...		907
Washabari " ...		626
<i>Jaybirpara (Dooars) Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	610
<i>Kilcott Tea Co., Ltd.</i> ...	Duncan Brothers & Co....	859

DOOARS, JALPAIGURI—*contd.*

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Lankapara Tea Co., Ltd. :—</i>		
Lankapara ...	Duncan Brothers & Co....	1,103
Ganganda ...		983
Tulsipara ...		240
<i>Leesh River Tea Co., Ltd. ...</i>	Do. ...	1,940
<i>Manabarrie Tea Co. ...</i>	Do. ...	730
<i>Meenglas Tea Co., Ltd. :—</i>		
Meenglas ...	Do. ...	834
Dalingkote ...		595
Patharjhora ...		979
<i>Moraghat Tea Co., Ltd. ...</i>	Macneill & Co. ...	800
<i>Nagaisuree Tea Co., Ltd. ...</i>	Duncan Brothers & Co. ...	1,141
<i>Nangdala Tea Co., Ltd. ...</i>	Macneill & Co. ...	926
<i>Neddeem Tea Co., Ltd. ...</i>	Octavius Steel & Co., Ltd.	10,192
<i>New Dooars Tea Co., Ltd. ...</i>	Andrew Yule & Co., Ltd.	991
<i>Northern Dooars Tea Co., Ltd. :—</i>		
Demdima ...	Macneill & Co. ...	1,225
Binaguri ...		1,094
<i>Oodlabari Tea Co., Ltd. ...</i>	Octavius Steel & Co., Ltd.	516
<i>Phaskowa Tea Co., Ltd. ...</i>	Duncan Brothers & Co....	397
<i>Rajabhat Tea Co., Ltd. ...</i>	McLeod & Co. ...	782
<i>Ranicherra Tea Co., Ltd. ...</i>	Begg, Dunlop & Co., Ltd.	1,106½
<i>Redbank (Dooars) Tea Co., Ltd.</i>	Andrew Yule & Co., Ltd.	550

DOOARS, JALPAIGURI—contd.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Rydak Tea Syndicate, Ltd. :—</i>		
Rydak Division ...	} Jardine, Skinner & Co....	894
Kartick ...		545
<i>Sarugaon Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd.	577
<i>Singlo Tea Co., Ltd. :—</i>		
Telipara Division ...	} Gillanders, Arbuthnot & Co.	971
Bandapani ...		920

CHOTA-NAGPUR.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Assam Frontier Tea Co., Ltd. :—</i>		
Palandu Division ...	} Shaw, Wallace & Co. ...	694
Sabaya ...		444
Khudia ...		83

KANGRA VALLEY.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Chandpore Tea Estate :—</i>		
Chandpore Tea Estate ...	} A. R. Merweiha, Esq. ...	30
Pagobahar Tea Estate ...		5

DEHRA DUN.

Name of Garden or Company.	Name of Calcutta Agents or Secretaries.	Area under Tea cultivation.
<i>Ambari Tea Estate</i> ...	Lala Pratap Singh and Balbeer Singh ...	130
<i>Annfield Tea Estate :—</i>		
Annfield ...	B. S. Singh ...	337½
<i>Dehra Dun Tea Co., Ltd. :—</i>		
Hurbunswala Division ...	} F. T. Hill, Secretary ...	600
.. Arcadia Tea Estate ...		642
<i>East Hopetown Tea Estate Co.</i> ...	.....	600
<i>Goodrich Tea Estate</i> ...	K. V. Sen, Esq. ...	324
<i>Herbertpore Tea Estate :—</i>		
Herbertpore ...	H. G. Raynor, Esq. ...	84
<i>Jewangarh Tea Estate</i> ...	Mouzuddin ...	75
<i>Kooawala Tea Estate</i> ...	Pandit Ram Kishan ...	80.
<i>Kowalagarh Tea Estate</i> ...	L. Ramvasam ...	440½
<i>Lakhanwala Tea Estate</i> ...	Badoo Singh ...	142
<i>Mokhumpore Tea Estate</i> ...	W. W. Harris, Esq. ...	150
<i>Niranjanpur Tea Estate</i> ...	Pandit Lachmi Chand ...	242
<i>Raipore Tea Estate</i> ...	} F. G. Quarry, Esq. ...	284
<i>Goruckpore Tea Estate</i> ...		105
<i>Walibagh Tea Estate</i> ..	Elahi Baksh ...	60

